

PERFORMANCE & AUDIT SUB COMMITTEE



Date: Tuesday 19 August 2025

Location: Board Room, Wallace Chambers

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 – 13 May 2025			✓
4. Performance Report April - June 2025			✓
5. Annual Report and Accounts 2024/25			✓
6. AOCB			
7. Dates of Next Meetings: AGM/Trust Board: 23 September 2025 Performance & Audit Sub-Committee: 4 November 2025			

For further information please contact: Anneke Freel, Chief Officer
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PERFORMANCE REPORT APRIL TO JUNE 2025

Date: 19 August 2025

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 2025/26.
- 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 2025 was 613,872, which is an increase of 14.62% compared to the same period in 2024/25.
- 2.2 Our community performing arts venues have performed really well with Cumnock Town Hall showing an increase of 38% and Darvel Town Hall showing an increase of 22%. Other than Burns House Museum and the Burns Monument Centre, the museums have recorded a decrease, particularly the Baird Institute, where we are considering a review of programming to bolster and grow attendance.
- 2.3 Dean Castle Country Park has had a busy start to the year with an increase of 8% and our libraries continue to continue to show a positive trend. Book borrowing has increased for the first time in recent years by 33% compared to the same period in 2024/25.
- 2.4 The Lifestyle Hubs have collectively recorded an increase of 8.1%. For comparison, this doesn't include the Galleon Leisure Centre, which attracted nearly 90,000 people in the 12 week period. We will monitor figures in the Galleon over the next year, so we can include it in our trends from 2026/27.
- 2.5 The introduction of the Active Wellbeing suite as had a significant impact on the attendance figures at Rose Reilly Sports Centre, with an increase of 21.4% for the period.
- 2.6 We continue to monitor the performance aspirations set out in our Strategic Vision with many projections already being exceeded as outlined in the table below. It should be noted that the variances are based on how close we are to achieving the 2030 target. In some cases, these are being exceeded. Intervention areas that we will focus on are Children engaged in educational activities and opportunities for volunteers. Given the transfer of additional services from EAC Trust, the Strategic Vision and associated targets will be reviewed in 2025/26.

PERFORMANCE AND AUDIT SUB-COMMITTEE

Measurement	Progs. for 12-25yrs	Progs. For 65+	Events and Exhibitions	Children engaged in education	Opportunities for volunteers	Community Initiatives	Partnership Projects
2018 Baseline	20	7	28	12000	17	17	25
2024/25 Q1	31	28	95	5561	33	18	32
2030 Target	30	15	40	20000	50	54	106
Variance against baseline	55%	300%	239%	-54%	94%	6%	28%
Variance against target	3%	87%	138%	-72%	-34%	-40%	-20%

- 2.7 The 2030 target is already close to being achieved within Q1 of 2025/26. However, as we have now welcomed Vibrant Communities and the Galleon Leisure Centre to East Ayrshire leisure with other services scheduled to transfer throughout 2025 and 2026, the performance indicators and targets are no longer wholly relevant. We will be reviewing our Strategic Vision and our key performance indicators, with the intention of adding qualitative indicators as part of our development of a measurement framework for April 2026.
- 2.8 The risk register has been reviewed and with no additional risks identified.

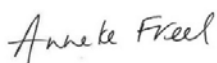
3 FINANCIAL PERFORMANCE

- 3.1 The financial performance quarter 1 report provides detail of the Trust's financial performance for the period April to June 2025. The outturn for East Ayrshire Leisure at 30th June 2025 is a breakeven position. 2025/26 will be another challenging year for the Trust with the closure of the Palace Theatre and Grand Hall resulting in significant income shortfalls in both performing arts and hospitality and additional spend to provide alternative storage facilities for the equipment.

Recommendation/s:

It is recommended that Trustees:

- i. Consider and approve the East Ayrshire Leisure Performs Report for the period April to June 2025; and
- ii. Otherwise note the content of this report.



Signature:

Designation: Chief Officer

Date: 4 August 2025



EAST AYRSHIRE LEISURE PERFORMS

QUARTER I

APRIL – JUNE 2025

2025/26



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PERFORMANCE INDICATORS

Attendance Figures

Venues have now been reallocated to our new service areas as outlined below. Whilst attendance figures will be monitored in their service area, an overall attendance figure will be included in this report and compared to the same period for the previous year.

COMMUNITIES	COMMERCIAL	CENTRAL	CREATIVE
Community Wellbeing	Event Management	Facility Management	Performing Arts
Afton Court, New Cumnock	Moorfield Resource Centre	Wallace Chambers	Cumnock Town Hall
Crosshouse Library	Hospitality & Retail		Darvel Town Hall
Ellisland Court, Mauchline	Central Production Unit		Palace Concert Hall
Galston Community Centre	Treehouse Centre		Palace Theatre
Garven Court KK	London Road Café, KK		Museum and Arts
Hunter Fitness Suite	Rosebank Day Centre		Baird institute
Rose Reilly Sports Centre	Roundhouse Café & Osprey Lounge		Burns House Museum
Ross Court Day Centre, Galston	Sir Alexander Fleming Centre		Dean Castle
Rowantree Court, Drongan	Hamilton Gardens		Dower House
Community Greenspaces	St Maurs, Kilmaurs		Dick Institute
Annanhill Golf Course (grounds)	Balmoral Rd KK		Jougs
Ayrshire Athletics Arena (grounds)	Boswell Centre		Burns Monument Centre
Dean Castle Country Park	Patna Community Centre		
Community Pathways	Town House, Stewarton		
Barony Sporty Village	Lifestyles		
Grange Leisure Centre	Galleon Leisure Centre		
St Josephs Leisure Centre	Loudoun Leisure Centre		
William McIlvanney Leisure Centre	Doon Valley Leisure Centre		
Stewarton Academy			
Annanhill Golf Course			
Ayrshire Athletics Arena			
Community Learning			
Auchinleck Library			
Cumnock Library			
Galston Town Hall			
Morton Hall			
Mobile Library			
Homewards			
Newmilns Library			
Stewarton Area Centre			

Overall attendance has increased for quarter 1, compared to the same period in 2024/24 by 14.62%. Our community performing arts venues have performed really well with Cumnock Town Hall showing an increase of 38% and Darvel Town Hall showing an increase of 22%. Other than Burns House Museum and the Burns Monument Centre, the museums have recorded a decrease, particularly the Baird Institute, where we are considering a review of programming to bolster and grow attendance.

Dean Castle Country Park has had a busy start to the year with an increase of 8% and our libraries continue to continue to show a positive trend. Book borrowing has increased for the first time in recent years by 33% compared to the same period in 2024/25. The Lifestyle Hubs have collectively recorded an increase of 8.1%. For comparison, this doesn't include the Galleon Leisure Centre, which attracted nearly 90,000 people in the 12 week period. We will monitor figures in the Galleon over the next year, so we can include it in our trends from 2026/27.

The introduction of the Active Wellbeing suite as had a significant impact on the attendance figures at Rose Reilly Sports Centre, with an increase of 21.4% for the period.

	24/25	25/25	Variance
Q1	535573	613872	14.62
Q2	506203	0	-100.00
Q3	488518	0	-100.00
Q4	532500	0	-100.00
Total	2062794	613872	-70.24

Table 1 – attendance figures

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	2025/26 Performance	2030 Strategic Aspirations
People attending our Venues	613,872					2.9 million
People engaging in our programmes	tbc					0.99 million
Our eastayrshireleisure.com online visitors	tbc					0.38 million
Online visitors to futuremuseums.com	25,623					0.25 million
Number of programmes for 12-25 year olds	31					30
Number of programmes for 65+	28					15
Number of local and regional events and exhibitions	95					40
Number of children engaged in our education programme	5561					20,000
Opportunities that we offer for volunteers and work placements	31					50
Our absence Levels	2.67					8 days / annum
Our staff turnover rates	2.9%					7-10%
Number of community initiatives that we support	18					30
Number of partnership projects we engage in	32					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 2025:-

Public Liability	4 x ongoing
Employers' Liability	1 x ongoing
Motor Claim	2 x ongoing

Gifts & Hospitality

No gifts and hospitality records were received during this period.

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. • 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 • 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	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

No.	Risk	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
	targets and the loss of external funding.						
4	There is a risk that buildings are not at the standard required or operating efficiently in terms of environmental sustainability due to a lack of capital investment or maintenance, resulting in a reduction in facilities, loss of income, the inability to market services, inability to respond to impacts of climate change or weather and the loss of services.	Executive Managers & 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

No.	Risk	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
6	There is a risk that East Ayrshire Leisure does not have the right people with the right skills in the right places because of the failure to adapt/train existing staff, not recruiting the right people and not motivating its workforce. This would result in poor services, lack of customer engagement, failure to cross-sell and a loss of income.	Executive Managers & 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
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	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

No.	Risk	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
	community demand and reputational damage.						
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
10	There is a risk that the transfer of additional services will put addition pressures on resources that will have an impact on service delivery or the change process will lead to low staff morale, which could also have an impact on service delivery	Executive Managers & Strategic Leads	3	4	12 RISK APPETITE: OPEN (Operation)	MEDIUM	<ul style="list-style-type: none"> • Implementation of communication plan • Ongoing review of meeting schedule • Review of management structures • Review of operating model • Training and development • Ongoing review of Training matrices • Induction Process • B.E.S.T. review and development programme



CORPORATE DELIVERY PLAN
RECORD OF PROGRESS
QUARTER I
APRIL – JUNE 2025
2025/26








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: Hospitality & Retail	IA	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
		Strategic Lead: Event Management	NE		





 - 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		<p>Staff and customer engagement sessions took place throughout April and May. A report has been produced with the findings which will be used to inform future remodelling.</p> <p>A webpage has been set up with key information about organisational growth, roadshow information, link to customer survey and links to previous survey report:</p> <p>https://eastayrshireleisure.com/about-us/organisational-growth/</p>
2	Develop a programme of customer consultation activities aligned to the priorities within the Leisure Facility Strategy	DR		No update from previous quarter.
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		<p>The project to install a number of TV screens and digital signage across multiple Trust venues is now complete. Software (pico boxes) which will allow key, and targeted messaging to be delivered across multiple sites from one central point is also being installed.</p> <p>Screens and signage at Wallace Chambers have been installed and a larger project of interpretation and imagery within the building</p>

				showcasing the history of the William Wallace & Co and additional tenants is now underway. Interpretation boards at Morton Hall highlighting lace industry and links to the covenanters have now been installed.
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		Further exploratory meetings with the Senior Management Team are scheduled.
5	Develop, implement and evaluate a Destination Campaign Action Plan for 2024-26	DR		No update from previous quarter.
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	Develop and implement an online learning platform to deliver a range of high quality training designed specifically for the needs of the Trust	DR		No update from previous quarter.
7	Develop and implement a 2 year programme of Staff Exchange events, activities and initiatives	DR		No update from previous quarter.
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	As part of East Ayrshire Council's project team, develop proposals for Doon Valley Leisure Centre to maximise	GR		No update from previous quarter.

	opportunities that the community campus has for community participation in leisure activities.			
9	Secure funding for the upgrade and development of sports pitches as part of the implementation of the sports pitch priorities identified in the Leisure Facility Strategy 2022-2030	GR		<p>The consultants appointed to carry out the masterplan for the Regional Sports Park have been also asked to carry out an audit of sports pitch condition, availability and use. This will allow further discussions with clubs, SFA and SportScotland regarding priorities for future investment.</p> <p>Funding has been secured for the replacement of the pitch surface at Loudoun Leisure Centre</p>
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	Develop and implement an action plan for the opening of Galston Town Hall	GR		Conversations have started around the layout, equipment, IT requirements for the facility, which is scheduled to open in Q3 of 25.26
11	Introduce, monitor and evaluate a pilot mobile services programme and integrate successes into core services	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		




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			Given the transfer of services from EAC and KLCT on the 1 st April and the additional services that are scheduled to transfer on the 18 th August, this output will be incorporated into the remodelling exercise with a particular focus on the review of youth work across all services.
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			No update from previous quarter.
16	Develop a funding strategy for the implementation of the Ayrshire Regional Sports Park			Consultants have now been appointed to develop the masterplan for the Regional Sports Park (RSP). Consultation has started with local sports clubs who will form part of a new community sports hub for the RSP. Draft report is scheduled for October 25
17	Develop a masterplan for Annanhill Golf Course, which includes the development of the clubhouse to enhance participation in female and youth golf			No update from previous quarter.
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	NE		Strategic Lead: Events started with EALT on the 7 th April and has started to review existing strategies, processes and procedures.
19	Implement redevelopment project at Burns House Museum as part of the Mauchline CARS project			Contractor has been appointed to carry out external refurbishment of Burns House Museum and Nanse Tinnocks. An application has been submitted for internal layout improvements,

				upgrade and access improvements to the courtyard and modernisation display and interpretation.
20	Develop an interpretation plan that provides enhance public access to the Dean Castle			No update from previous quarter.
21	Develop and implement Cultural Kilmarnock			<p>Planning consent has now been approved, the preferred contractor has been appointed, and marketing testing of the various work packages is scheduled to be finalised by mid-May. Ongoing discussions are taking place with Ayrshire Roads Alliance through the Kilmarnock Town Centre Taskforce group to develop proposals that link the Palace Theatre project to the Kilmarnock Green Infinity Loop.</p> <p>A separate commission has been made to develop a promotional booklet and video to be used with promoters and tourers to raise the profile of the refurbished Palace Theatre and Concert Hall. Images produced as part of this commission will also be used for innovative and creative signage for the site hoarding when it is erected.</p>
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
23	Develop a funding strategy for the creation of an 'open store' museum			No update from previous quarter.
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			No update from previous quarter.

26	Implement, monitor and evaluate the actions outlined in the East Ayrshire Leisure Sporting Pathways Action Plan 2023-26			No update from previous quarter.
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
29	Identify and implement opportunities for Modern Apprenticeships	IP		The Trust worked in Partnership with EAC Jobs & Training Fund and Doon Academy to recruit an apprentice from the Academy's 2025 school leavers. 4 pupils interested in a career in Sport and Leisure completed a work experience placement at Doon Valley Leisure Centre. The placement focussed on taking part in Lifeguard training and observing swimming lessons, this gave a platform for the individuals to apply for the MA Sport & Active Leisure which was advertised on 30 th June.
30	Identify and implement opportunities for Graduate Apprenticeships	IP		Application was made in 24/25 through EAC Jobs and Training Fund for graduate internships, however although a partial award of £5K was made toward each application, no funds were identified within current budgets to cover the shortfall. Consideration to be made by Executive Management Team for future funding within budgets to support opportunities for Graduate Apprenticeships.


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		No update from previous quarter.
32	Implement, Monitor and Evaluate Leisure Ticketing Systems	IP		No update from previous quarter.
34	Explore opportunities to enhance the existing commitment reporting system	IP		No update from previous quarter.







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		First phase of the Growth plan has been implemented with the transfer of Vibrant Communities and the Galleon Leisure Centre to East Ayrshire Leisure on the 1 st April.

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		The working group is developing a 'pick and mix' approach to the integrated membership allowing customers to purchase a base package and then choose 'add ons' that best suit their lifestyles. This model will allow us to develop the offer whenever new products and services become available. The logistics for the administration of this will be reviewed prior to presentation to Board.
37	Introduce a hospitality offer to support large scale events and programmes at identified venues as outlined in the Leisure Facility Strategy	IA		No update from previous quarter.
38	Develop and implement a retail plan, which includes on-line and venue sales	IA		No update from previous quarter.

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		Awarded Bronze status Carbon Literate Organisation A water reduction pilot underway with tap aerators within three venues.

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		No update from previous quarter.
42	Develop a funding strategy to enhance adventure and informal play at Dean Castle Country Park	CK		Tied in with proposal below
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		Urban Croft Feasibility report completed, currently exploring funding options.
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		No update from previous quarter.
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 complete and working on funding options. Full Survey with Ayrshire Roads Alliance scheduled in early Autumn 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		Meetings held onsite with EAC and Fortress regarding power in new containers and this is not feasible. Electric Buggy purchased.



FINANCIAL PERFORMANCE

QUARTER I

APRIL - JUNE

2025/26



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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 I shows the actual amounts for Qtr I, combined with projections up to the end of March 2026.

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:**

SUMMARY STATEMENT

The projected outturn for East Ayrshire Leisure at 30th June 2025 is a breakeven position.

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 approved at 27th May 2025 Board meeting.

Service Division	Annual Budget 2025/26	Annual Budget 2025/26 Qtr 1	Annual Budget 2025/26 Qtr 2	Annual Budget 2025/26 Qtr 3	Annual Budget 2025/26 Qtr 4	Comments
EXECUTIVE MANAGEMENT		445,750				
SHARING OUR VISION		1,085,560				
INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES		648,950				
CREATING A SOLID FOUNDATION FOR GROWTH		171,860				
LEISURE AT THE HEART OF EVERY COMMUNITY		3,287,770				
LIVING YOUR BEST LIFE		1,573,000				
PROTECTING ENVIRONMENT		1,148,280				
TRADING		199,680				
EXISTING TRUST	6,208,050					
GALLEON	139,790					
VIBRANT COMMUNITIES	2,752,840					
SAVINGS	(120,000)					
TOTAL	8,980,680	8,560,850	0	0	0	
Management Fee	(8,980,680)	(8,545,880)				
Reserves	0	(14,970)				
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

Column 1 refers to information for prior year; column provides final position for full prior year

Column 2 refers to the Service Areas

Column 3 provides the Annual Budget – this reconciles to the Annual Budget table above

Column 4 provides the Actuals to date (including commitments)

Column 5 provides Actual Expenditure as a % of Annual Budget

Column 6 provides anticipated projected position for end of financial year

Column 7 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 31/03/25	Service Division	Annual Estimate 2025/26	Revised Actual Exp. to 30/06/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse	
857,243	EXECUTIVE MANAGEMENT	1,085,560	222,542	21%	1,076,380	(9,180)	
399,932	SHARING OUR VISION	445,750	110,024	25%	445,750	0	
58,117	Vision Management Team	57,760	14,754	26%	57,760	0	
41,958	Visual Communications	42,940	10,994	26%	42,940	0	
195,280	Marketing & Tourism	210,900	53,449	25%	210,900	0	
34,166	Organisational Administration	60,150	15,165	25%	60,150	0	
70,412	Training & Engagement	74,000	15,662	21%	74,000	0	
821,616	INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES	648,950	145,293	22%	667,860	18,910	
62,956	People Management Team	69,850	16,473	24%	69,850	0	
42,254	Volunteer & Placement	45,940	10,527	23%	44,440	(1,500)	
176,922	Systems & Data	175,310	47,690	27%	175,310	0	
555,825	Corporate	376,280	78,199	21%	396,690	20,410	
(16,341)	Active Community Hubs	(18,430)	(7,595)	41%	(18,430)	0	
181,071	CREATING A SOLID FOUNDATION FOR GROWTH	171,860	38,122	22%	170,360	(1,500)	
56,088	Growth Management Team	56,780	14,492	26%	56,780	0	
43,926	Finance	115,080	23,631	21%	113,580	(1,500)	
15,278	Commercial (Business)	0	0	0%	0	0	
2,140,189	LEISURE AT THE HEART OF EVERY COMMUNITY	3,287,770	979,860	30%	3,287,770	0	
70,824	Community Management Team	98,650	17,803	18%	98,650	0	
368,606	Cultural Hubs	313,970	49,063	16%	313,970	0	
486,783	Lifestyle Hubs	330,340	42,310	13%	330,340	0	
911,558	Library Hubs	939,020	260,339	28%	939,020	0	
178,923	Sport Hubs	193,740	29,201	15%	193,740	0	
18,096	Sport Football	23,510	(1,479)	-6%	23,510	0	
105,399	Management Arrangements	67,070	8,874	13%	67,070	0	

0	Community Health & Activity	230,460	160,593	70%	230,460	0	
0	Older People's Wellbeing	85,960	96,301	112%	85,960	0	
0	Lifeskills & Inclusion	359,820	161,727	45%	359,820	0	
0	Communities	645,230	155,127	24%	645,230	0	
1,041,555	LIVING YOUR BEST LIFE	1,573,000	178,350	11%	1,557,170	(15,830)	
29,983	Best Life Management Team	0	89	0%	0	0	
173,691	Sports	119,730	(69,961)	-58%	137,240	17,510	
535,641	Museums	491,780	122,228	25%	491,680	(100)	
157,240	Performing Arts	166,470	42,594	26%	152,150	(14,320)	
144,999	Visual Arts	150,300	37,783	25%	149,520	(780)	
0	Galleon	69,370	(133,982)	-193%	69,370	0	
0	Young People, Sport & Division	575,350	179,600	31%	557,210	(18,140)	
1,016,663	PROTECTING OUR ENVIRONMENT	1,148,280	266,866	23%	1,148,280	0	
63,828	Environment Management Team	74,750	17,097	23%	74,750	0	
529,007	Sustainability	529,730	131,433	25%	529,730	0	
81,909	Estates	103,060	23,616	23%	103,060	0	
341,919	Countryside	279,690	57,543	21%	279,690	0	
0	Play & Early Intervention	161,050	37,177	23%	161,050	0	
0	TRADING	199,680	187,710	94%	207,280	7,600	
0	Event Management	58,930	121,744	207%	52,710	(6,220)	
0	Galleon Hospitality	53,870	9,995	0%	54,300	430	
65,779	Commercial (Hospitality & Retail)	86,880	55,791	64%	100,270	13,390	
6,458,270	TOTAL	8,560,850	2,128,768	25%	8,560,850	0	
(5,921,648)	Management Fee	(8,545,880)	(2,125,040)	25%	(8,545,880)	0	
536,622	TOTAL	14,970	3,728		14,970	0	
(506,690)	Trs From Reserves	(14,970)	(14,970)		(14,970)	0	
0	Trs To Reserves	0	0		0	0	
29,932	TOTAL (after transfer from reserves)	0	(11,242)		0	0	
	External Funding						
29,932	TOTAL (after external funding)	0	(11,242)	0	0	0	

TABLE B – OVERALL NET POSITION

Actual Out- turn to 31/03/25	Service Division	Annual Estimate 2025/26	Revised Actual Exp. to 30/06/25	Actual Exp as % of Annual Estimate	Projected Out- turn to 31/03/26	Variance (Favourable) / Adverse	
(2,582,086)	Income From Charitable Activities	(5,545,720)	(1,146,882)	21%	(5,857,941)	(312,221)	
(5,921,648)	Management Fee	(8,545,880)	(2,125,040)	25%	(8,545,880)	0	
(8,503,734)	TOTAL INCOME	(14,091,600)	(3,271,922)	23%	(14,403,821)	(312,221)	
5,517,493	Employee Costs	10,507,400	2,609,834	25%	10,519,351	11,951	
78,398	Transport Costs	57,340	14,020	24%	53,800	(3,540)	
1,022,516	Premises Costs	1,371,080	72,581	5%	1,355,520	(15,560)	
2,011,661	Supplies & Services	2,000,480	595,886	30%	2,315,850	315,370	
56,930	Financing Costs	6,500	0	0%	6,500	0	
187,400	Support Costs	0	0		0	0	
165,958	Governance Costs	163,770	(16,671)	-10%	167,770	4,000	
9,040,355	TOTAL RESOURCES EXPENDED	14,106,570	3,275,651	23%	14,418,791	312,221	
536,622	NET POSITION	14,970	3,728		14,970	0	
(506,690)	Trs From Reserves	(14,970)	(14,970)		(14,970)	0	
29,932	TOTAL (after transfer from reserves)	0	(11,242)		0	0	

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 31/03/25	EXECUTIVE MANAGEMENT	Annual Estimate 2025/26	Revised Actual Exp. to 30/06/25	Actual Exp as % of Annual Estimate	Projected Out- turn to 31/03/26	Variance (Favourable) / Adverse
(5,064,405)	Executive Management	(7,460,320)	(1,902,498)	26%	(7,469,500)	(9,180)
(193,910)	Trs From Reserves	0	0		0	0
(5,258,315)	TOTAL OBJECTIVE ANALYSIS	(7,460,320)	(1,902,498)	26%	(7,469,500)	(9,180)
(97,831)	Income From Charitable Activities	(106,640)	0		(114,320)	(7,680)
(5,921,648)	Management Fee	(8,545,880)	(2,125,040)	25%	(8,545,880)	0
0	External funding	0	0		0	0
(6,019,479)	TOTAL INCOME	(8,652,520)	(2,125,040)	25%	(8,660,200)	(7,680)
295,880	Employee Costs	779,530	124,642	16%	773,970	(5,560)
0	Transport Costs	600	0		600	0
56,712	Premises Costs	2,600	24,038		2,600	0
558,700	Supplies & Services	389,690	71,376	18%	393,750	4,060
0	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
43,782	Governance Costs	19,780	2,486	13%	19,780	0
955,074	TOTAL RESOURCES EXPENDED	1,192,200	222,542	19%	1,190,700	(1,500)
(5,064,405)	NET POSITION	(7,460,320)	(1,902,498)	26%	(7,469,500)	(9,180)
(193,910)	Trs From Reserves	0	0		0	0
(5,258,315)	TOTAL (after transfer from reserves)	(7,460,320)	(1,902,498)	26%	(7,469,500)	(9,180)

Comments
<p>Executive Management encompasses Trust Board, Chief Officer, Executive Leads and Trust-wide activities and funding.</p> <p><u>Executive Management</u> Favourable variance relates to management action being taken to support all the Trust Services</p>

SHARING OUR VISION ANALYSIS

Actual Out-turn to 31/03/25	SHARING OUR VISION	Annual Estimate 2025/26	Revised Actual Exp. to 30/06/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse
58,117	Vision Management Team	57,760	14,754	26%	57,760	0
41,958	Visual Communications	42,940	10,994	26%	42,940	0
195,280	Marketing & Tourism	210,900	53,449	25%	210,900	0
34,166	Organisational Administration	60,150	15,165	25%	60,150	0
70,412	Training & Engagement	74,000	15,662	21%	74,000	0
0	Trs From Reserves	0	0		0	0
399,932	TOTAL OBJECTIVE ANALYSIS	445,750	110,024	25%	445,750	0
(5,100)	Income From Charitable Activities	(1,500)	(250)	17%	(1,500)	0
(5,100)	TOTAL INCOME	(1,500)	(250)	17%	(1,500)	0
313,947	Employee Costs	367,500	85,345	23%	371,390	3,890
255	Transport Costs	0	0		0	0
0	Premises Costs	0	0		0	0
87,861	Supplies & Services	78,750	24,929	32%	74,860	(3,890)
0	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
2,969	Governance Costs	1,000	0	0%	1,000	0
405,032	TOTAL RESOURCES EXPENDED	447,250	110,274	25%	447,250	0
399,932	NET POSITION	445,750	110,024	25%	445,750	0
0	Trs From Reserves	0	0		0	0
399,932	TOTAL (after transfer from reserves)	445,750	110,024	25%	445,750	0

Comments
<p>Sharing Our Vision is responsible for Visual Communications; Marketing and Tourism; Organisational Administration; and Training and Engagement.</p> <p><u>Sharing Our Vision</u> Service is currently showing an overall breakeven position. Small adverse variance within payroll is related to a long term absence however service has taken management action within supplies and services to fund this variance..</p>

INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES ANALYSIS

Actual Out-turn to 31/03/25	INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES	Annual Estimate 2025/26	Revised Actual Exp. to 30/06/25	Actual Exp as % of Annual Estimate	Projected Out- turn to 31/03/26	Variance (Favourable) / Adverse
62,956	People Management Team	69,850	16,473	24%	69,850	0
42,254	Volunteer & Placement	45,940	10,527	23%	44,440	(1,500)
176,922	Systems & Data	175,310	47,690	27%	175,310	0
555,825	Corporate	376,280	78,199	21%	396,690	20,410
(16,341)	Active Community Hubs	(18,430)	(7,595)	41%	(18,430)	0
(46,140)	Trs From Reserves	0	0		0	0
775,476	TOTAL OBJECTIVE ANALYSIS	648,950	145,293	22%	667,860	18,910
(28,267)	Income From Charitable Activities	(31,200)	(7,678)	25%	(31,200)	0
(28,267)	TOTAL INCOME	(31,200)	(7,678)	25%	(31,200)	0
493,278	Employee Costs	496,420	139,252	28%	517,330	20,910
423	Transport Costs	0	0		0	0
11,304	Premises Costs	12,270	0	0%	12,270	0
112,818	Supplies & Services	125,440	40,179	32%	123,440	(2,000)
0	Financing Costs	0	0		0	0
187,400	Support Costs	0	0		0	0
44,660	Governance Costs	46,020	(26,460)	-57%	46,020	0
849,883	TOTAL RESOURCES EXPENDED	680,150	152,971	22%	699,060	18,910
821,616	NET POSITION	648,950	145,293	22%	667,860	18,910
(46,140)	Trs From Reserves	0	0		0	0
775,476	TOTAL (after transfer from reserves)	648,950	145,293	22%	667,860	18,910

Comments
<p>Investing in Our People and Embracing Our Values is responsible for Volunteer and Placement; Systems and Data; Corporate; and Active Community Hubs</p> <p><u>Investing in Our People and Embracing Our Values</u></p> <p>An adverse position is being projected primarily due to additional costs relating to Disclosure requirements and Apprenticeship Levy. These additional costs are directly related to the service transfers in April 2025 and the subsequent increase in staff numbers. Management are currently considering funding options for current and future years.</p>

CREATING A SOLID FOUNDATION FOR GROWTH ANALYSIS

Actual Out-turn to 31/03/25	CREATING A SOLID FOUNDATION FOR GROWTH	Annual Estimate 2025/26	Revised Actual Exp. to 30/06/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse
56,088	Growth Management Team	56,780	14,492	26%	56,780	0
43,926	Finance	115,080	23,631	21%	113,580	(1,500)
15,278	Commercial (Business)	0	0		0	0
0	Trs From Reserves	0	0		0	0
115,292	TOTAL OBJECTIVE ANALYSIS	171,860	38,122	22%	170,360	(1,500)
(432,595)	Income From Charitable Activities	0	(1,889)		(4,000)	(4,000)
(432,595)	TOTAL INCOME	0	(1,889)		(4,000)	(4,000)
324,503	Employee Costs	149,110	32,909	22%	147,610	(1,500)
0	Transport Costs	0	0		0	0
151	Premises Costs	0	0		0	0
271,957	Supplies & Services	0	0		0	0
0	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
17,056	Governance Costs	22,750	7,103	31%	26,750	4,000
613,666	TOTAL RESOURCES EXPENDED	171,860	40,012	23%	174,360	2,500
181,071	NET POSITION	171,860	38,122	22%	170,360	(1,500)
0	Trs From Reserves	0	0		0	0
181,071	TOTAL (after transfer from reserves)	171,860	38,122	22%	170,360	(1,500)

Comments
<p>Creating A Solid Foundation For Growth is responsible for Financial Reporting & Commercial (Business).</p> <p><u>Creating A Solid Foundation For Growth</u></p> <p>Small variance on Employee Costs is projected due to reduced hours for an employee offset by additional staff costs relating to integration of services and setting up of Trading subsidiary.</p>

LEISURE AT THE HEART OF EVERY COMMUNITY ANALYSIS

Actual Out-turn to 31/03/25	LEISURE AT THE HEART OF EVERY COMMUNITY	Annual Estimate 2025/26	Revised Actual Exp. to 30/06/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse
70,824	Community Management Team	98,650	17,803	18%	98,650	0
368,606	Cultural Hubs	313,970	49,063	16%	313,970	0
486,783	Lifestyle Hubs	330,340	42,310	13%	330,340	0
911,558	Library Hubs	939,020	260,339	28%	939,020	0
178,923	Sport Hubs	193,740	29,201	15%	193,740	0
18,096	Sport Football	23,510	(1,479)	-6%	23,510	0
105,399	Management Arrangements	67,070	8,874	13%	67,070	0
0	Community Health & Activity	230,460	160,593	70%	230,460	0
0	Older People's Wellbeing	85,960	96,301	112%	85,960	0
0	Lifeskills & Inclusion	359,820	161,727	45%	359,820	0
0	Communities	645,230	155,127	24%	645,230	0
(112,180)	Trs From Reserves	0	0		0	0
2,028,009	TOTAL OBJECTIVE ANALYSIS	3,287,770	979,860	30%	3,287,770	0
(1,038,890)	Income From Charitable Activities	(1,337,760)	(288,609)	22%	(1,338,121)	(361)
(1,038,890)	TOTAL INCOME	(1,337,760)	(288,609)	22%	(1,338,121)	(361)
2,239,084	Employee Costs	3,779,260	1,090,215	29%	3,767,261	(11,999)
23,181	Transport Costs	16,830	4,446	26%	16,830	0
538,247	Premises Costs	497,660	29,849	6%	497,480	(180)
320,158	Supplies & Services	320,970	143,959	45%	333,510	12,540
29,780	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
28,630	Governance Costs	10,810	0	0%	10,810	0
3,179,079	TOTAL RESOURCES EXPENDED	4,625,530	1,268,468	27%	4,625,891	361
2,140,189	NET POSITION	3,287,770	979,860	30%	3,287,770	0
(112,180)	Trs From Reserves	0	0		0	0
2,028,009	TOTAL (after transfer from reserves)	3,287,770	979,860	30%	3,287,770	0

Comments
<p>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.</p> <p>As part of organisational growth from 2025/26 Community Health & Activity, Older People's Wellbeing, Lifeskills & Inclusion and Communities transferred to the trust and have been allocated to the Leisure at the Heart of the Community theme.</p> <p>This service is projecting a breakeven position for Qtr 1. £12k favourable payroll variance relates to vacancies in Communities which are not being filled 2025/26 but potentially adverse payroll positions across Cultural, Lifestyle, Library and Sport Hubs. Strategic Lead is confident that these can be offset by income if these come to fruition.</p>

LIVING YOUR BEST LIFE ANALYSIS

Actual Out-turn to 31/03/25	LIVING YOUR BEST LIFE	Annual Estimate 2025/26	Revised Actual Exp. to 30/06/25	Actual Exp as % of Annual Estimate	Projected Out- turn to 31/03/26	Variance (Favourable) / Adverse
29,983	Best Life Management Team	0	89		0	0
173,691	Sports	119,730	(69,961)	-58%	137,240	17,510
535,641	Museums	491,780	122,228	25%	491,680	(100)
157,240	Performing Arts	166,470	42,594	26%	152,150	(14,320)
144,999	Visual Arts	150,300	37,783	25%	149,520	(780)
0	Galleon	69,370	(133,982)	-193%	69,370	0
0	Young People, Sport & Division	575,350	179,600	31%	557,210	(18,140)
(95,190)	Trs From Reserves	(14,970)	(14,970)		(14,970)	0
946,365	TOTAL OBJECTIVE ANALYSIS	1,558,030	163,380	10%	1,542,200	(15,830)
(812,199)	Income From Charitable Activities	(3,408,490)	(700,762)	21%	(3,441,770)	(33,280)
(812,199)	TOTAL INCOME	(3,408,490)	(700,762)	21%	(3,441,770)	(33,280)
999,724	Employee Costs	3,424,980	751,273	22%	3,398,670	(26,310)
23,894	Transport Costs	12,190	4,080	33%	8,650	(3,540)
309,645	Premises Costs	774,220	22,577	3%	755,840	(18,380)
487,682	Supplies & Services	717,090	100,982	14%	782,770	65,680
17,480	Financing Costs	6,500	0		6,500	0
0	Support Costs	0	0		0	0
15,329	Governance Costs	46,510	200	0%	46,510	0
1,853,754	TOTAL RESOURCES EXPENDED	4,981,490	879,112	18%	4,998,940	17,450
1,041,555	NET POSITION	1,573,000	178,350	11%	1,557,170	(15,830)
(95,190)	Trs From Reserves	(14,970)	(14,970)		(14,970)	0
946,365	TOTAL (after transfer from reserves)	1,558,030	163,380	10%	1,542,200	(15,830)

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. As part of organisational growth from 2025/26 Galleon and Young People, Sport & Division transferred to the trust and have been allocated to the Living Your Best Life team.

Best Life Management Team

Breakeven position projected,

Sports

£17.5k adverse position due predominantly to coaching income shortfall. Management are aware and taking action to recruit qualified staff to promote this service and reduce the deficit.

Performing Arts

£14.3k favourable position is projected due to management action taken to control expenditure budgets. In recognition of the income shortfalls relating to Palace and Grand Hall closure. **This position includes an allocation of £150k from 25/26 pension savings regarding loss of income relating to Palace and Grand Hall closures.**

Visual Arts

Small £780 favourable variance relates to expenditure savings anticipated.

Galleon

Breakeven position projected,

Young People, Sport & Division

£18.1k favourable position projecting predominantly due to savings relating to modern apprentices as currently no modern apprentices planned for this financial year.

PROTECTING OUR ENVIRONMENT ANALYSIS

Actual Out-turn to 31/03/25	PROTECTING OUR ENVIRONMENT	Annual Estimate 2025/26	Revised Actual Exp. to 30/06/25	Actual Exp as % of Annual Estimate	Projected Out- turn to 31/03/26	Variance (Favourable) / Adverse
63,828	Environment Management Team	74,750	17,097	23%	74,750	0
529,007	Sustainability	529,730	131,433	25%	529,730	0
81,909	Estates	103,060	23,616	23%	103,060	0
341,919	Countryside	279,690	57,543	21%	279,690	0
0	Play & Early Intervention	161,050	37,177	23%	161,050	0
(59,270)	Trs From Reserves	0	0		0	0
957,393	TOTAL OBJECTIVE ANALYSIS	1,148,280	266,866	23%	1,148,280	0
(167,204)	Income From Charitable Activities	(92,590)	(22,554)	24%	(113,590)	(21,000)
(167,204)	TOTAL INCOME	(92,590)	(22,554)	24%	(113,590)	(21,000)
851,077	Employee Costs	1,050,350	269,307	26%	1,063,350	13,000
30,645	Transport Costs	27,720	5,495	20%	27,720	0
106,458	Premises Costs	83,600	(5,497)	-7%	83,600	0
172,486	Supplies & Services	62,300	20,115	32%	70,300	8,000
9,670	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
13,532	Governance Costs	16,900	0	0%	16,900	0
1,183,868	TOTAL RESOURCES EXPENDED	1,240,870	289,420	23%	1,261,870	21,000
1,016,663	NET POSITION	1,148,280	266,866	23%	1,148,280	0
(59,270)	Trs From Reserves	0	0		0	0
	Designated Funds					0
	Trs To Reserves					0
957,393	TOTAL (after transfer from reserves)	1,148,280	266,866	23%	1,148,280	0

Comments
<p>Protecting Our Environment is responsible for Sustainability; Estates and Countryside. As part of organisational growth from 2025/26 Play and Early Intervention transferred to the trust and have been allocated to the Protecting Our Environment team.</p> <p>Overall service is projecting at breakeven across all departments.</p> <p><u>Countryside</u></p> <p>£13k adverse variance for payroll relates to new employee for the Roundhouse, however department is optimistic that additional donations will be generated to contribute towards these costs. Further income is also projected for the Treehouse Residential Centre and from professional services provided for bat surveys.</p>

TRADING ANALYSIS

Actual Out-turn to 31/03/25	TRADING	Annual Estimate 2025/26	Revised Actual Exp. to 30/06/25	Actual Exp as % of Annual Estimate	Projected Out- turn to 31/03/26	Variance (Favourable) / Adverse
0	Event Management	58,930	121,744	207%	52,710	(6,220)
0	Galleon Hospitality	53,870	9,995	19%	54,300	430
65,779	Commercial (Hospitality & Retail)	86,880	55,791	64%	100,270	13,390
0	Trs From Reserves	0	0		0	0
65,779	TOTAL OBJECTIVE ANALYSIS	199,680	187,710	94%	207,280	7,600
0	Income From Charitable Activities	(567,540)	(125,140)	22%	(813,440)	(245,900)
0	TOTAL INCOME	(567,540)	(125,140)	22%	(813,440)	(245,900)
0	Employee Costs	460,250	116,891	25%	479,770	19,520
0	Transport Costs	0	0		0	0
0	Premises Costs	730	1,614	221%	3,730	3,000
0	Supplies & Services	306,240	194,346	63%	537,220	230,980
0	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
0	Governance Costs	0	0		0	0
0	TOTAL RESOURCES EXPENDED	767,220	312,851	41%	1,020,720	253,500
0	NET POSITION	199,680	187,710	94%	207,280	7,600
0	Trs From Reserves	0	0		0	0
	Designated Funds					0
	Trs To Reserves					0
0	TOTAL (after transfer from reserves)	199,680	187,710	94%	207,280	7,600

Comments
<p>Trading is responsible for Event Management, Galleon Hospitality, Commercial (Hospitality & Retail).</p> <p><u>Event Management</u> £6.2k favourable position projecting as anticipated net position at Summer Live at the Dean after taking into account recent income from Story of Swing and Pink Floyd.</p> <p><u>Hospitality & Retail</u> Following the recent appointment of the strategic lead for Hospitality & Retail and the upcoming transfer of additional catering services, a full review of the service is currently on going and anticipated that any shortfall will be covered via existing trust resources.</p>

RESERVES AS AT 30th JUNE 2025

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	2024/25 b/f	2024/25 DEFICIT	BALANCE 31 March 2025	APPROVED ALLOCATIONS	REVISED BALANCE	PROPOSED DRAWDOWN/RECEIPTS	Q1	Q2	Q3	Q4	BALANCE	NOTES
RETAINED RESERVES	270,000		270,000		270,000						270,000	
UNUSEABLE RESERVES	154,162	0	154,162	0	154,162					-	154,162	
UNALLOCATED RESERVES	319,902	(29,921)	289,981	-171,000	118,981						118,981	
ALLOCATED RESERVES	53,015	0	53,015	171,000	224,015		0	0	0	0	224,015	see Allocated Table
MGTR FUNDS	80,533		80,533		80,533	-37,903	14,970				103,466	25-26 Allocations:- £62,890 - Malky McCormick Collection (Qtr 1 £14,970) £6k - support Malky McCormick project £8k - support exhibition at Baird
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	851,658	(29,921)	821,738	0	821,737	-37,903	14,970	0	0	0	844,670	

Allocated Reserves Analysis

ALLOCATED RESERVES	2024/25 b/f	2024/25 DEFICIT	BALANCE 31 March 2025	APPROVED ALLOCATIONS	REVISED BALANCE	PROPOSED DRAWDOWN/RECEIPTS	Q1	Q2	Q3	Q4	BALANCE	APPROVAL	STATUS	NOTES
Box Office/Booking System	3,325		3,325		3,325						3,325	1 June 2021 Board, 28 June 2022 Board	Ongoing	
Climate Strategy	9,640		9,640		9,640						9,640	28 Nov 2023 Board	Ongoing	
Urban Farm - Feasibility Study	6,750		6,750		6,750						6,750	28 Nov 2023 Board	Ongoing	
IT Equipment linked to new Systems	1,550		1,550		1,550						1,550	20 June 2024 Board	Ongoing	
Potential NDR Liability	1,750		1,750		1,750						1,750	20 June 2024 Board	Ongoing	
Regional Sports Park	30,000		30,000		30,000						30,000	20 June 2024 Board	Ongoing	
Roundhouse Improvements	0		0	20,000	20,000						20,000		Ongoing	
25-26 Savings Balance	0		0	151,000	151,000						151,000		Ongoing	
	0		0		0						0			
TOTAL ALLOCATED RESERVES	53,015	0	53,015	171,000	224,015		0	0	0	0	224,015			

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 01.04.25	Balance at 30.06.25	Expected Completion Date
KGIL Artworks Programme	EAC/ARA	£770	£770	Ongoing
Ayrshire Libraries Forum	North Ayrshire Council/South Ayrshire Council/East Ayrshire Council	(£3,593)	(£3,579)	Ongoing
VACMA	Creative Scotland / Other Ayrshire Authorities	(£4,664)	£2,000	Ongoing
Burns Birthday in Mauchline	Event Scotland	(£861)	(£861)	Mar 2027
Digital Storyteller in Residence	Scottish Book Trust	(£2,372)	(£2,372)	Mar 2026
SHOUT	EAC	(£3,474)	(£3,474)	Ongoing
Morton Hall and Library	EAC	£3,998	£3,843	Mar 2025
Wifi Project	EAC	(£2,456)	(£2,456)	Mar 2025
Foster Carer Service - Memberships	EAC	(£4,000)	(£4,000)	Ongoing
Youth Memberships	EAC	(£7,562)	(£7,562)	Ongoing
Annick Valley Leisure Facilities	EAC	(£40,493)	(£39,648)	Ongoing
Stewarton Dev Cont	EAC	(£32,048)	(£32,048)	Ongoing

Patna Leisure Facilities	EAC	(£810)	(£810)	Ongoing
Celebration Wood	n/a	(£2,100)	(£3,360)	Ongoing
Leisure Facility Strategy	EAC	£1,830	£128,276	Mar 2025
Parental Employability - Work Experience	EAC	(£1,133)	(£1,133)	Ongoing
Civic Centre Set Up	EAC	£37,429	£83,657	Dec 2025
Sports Council	EAC/Sport Council	£0	(£270)	Ongoing
Talented Athlete Support Programme	EAC/Sports Council	£0	£0	Ongoing
Youth Work Network	EAC	£0	£3,000	Ongoing
Nature Therapy Breaks	Shared Care Scotland	(£501)	£0	Mar 2025

Additional Information

KGIL Artworks Programme – This project is being managed by East Ayrshire Leisure Trust in conjunction with Ayrshire Road Alliance.

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.

VACMA – Visual Arts and Craft Makers Awards – East Ayrshire Leisure Trust is taking lead from 2024/25. Creative Scotland contribute £6k funding along with £1k from each of the 3 Ayrshire authorities

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.

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.

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.

Celebration Wood - Sponsorship Income to be gathered here until a sufficient fund is achieved to progress purchase of trees and planting

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.

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.

Civic Centre Set Up – EAC have allocated funding to assist the Trust with setting up Wallace Chambers as new Head Office.

Sports Council – The Sports Council is hosted within East Ayrshire Leisure/Council and administration support from YPSD Team Coordinator, however is a constituted organisation that is the locally elected committee who play a role in promoting and developing sports throughout East Ayrshire. The annual accounts has income from EAC Contribution of £10,700 per year, affiliation fees and coach education costs. Income and expenditure fluctuates each year based on number of affiliated members, funding awards granted and coach education fees. There should be circa £8000 in the accounts.

Talented Athlete Support Programme - Ongoing project that recognises and celebrate the achievements of local athletes with financial package of support and leisure facility pass provided by EALT and the Galleon Leisure Centre. Awards of £200 and £1000 are awarded to athletes depending of the level of achievement/National representation. This funding is a reducing pot however, additional funding is sought from local businesses to financially support/sponsor the annual awards evening and the number of awards approved.

Youth Work Network - Similar to Sports Council, however this network does not have a yearly affiliation fee that is applied to members and this is used to encourage more youth work organisations to affiliate and receive the benefits and support that members can access. Expenditure in the YWN fluctuates based on funding awards to affiliated members as well as training course fees.

Nature Therapy Breaks – Working with East Ayrshire Council Children and Disabilities Team, we hosted family groups staying throughout the school holiday periods. 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.

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)

EXTERNAL FUNDING APPROVED APPLICATIONS

Section	Name of Funding Provider and Project	Value of Funding/Support	Received in 2025/26
Leisure at the Heart of Every Community	Scottish Book Trust - Bookbug Week	£200	£200
TOTAL		£200	£200

EXTERNAL FUNDING DECLINED APPLICATIONS

Section	Name of Funding Provider and Project	Value of Funding/Support	Comments
Living Your Best Life	The James Weir Foundation - The Malky McCormick Project	£2,382	High volume of applications
TOTAL		£2,382	

PERFORMANCE AND AUDIT SUB-COMMITTEE



2024/25 ANNUAL REPORT AND ACCOUNTS

Date: 19 August 2025

Agenda Item: 5

Report by: Anneke Freel, Chief Officer

I PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to present the 2024/25 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 2024/25 Report and Accounts is attached as Appendix 1. 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 2024/25 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 2024/25 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 2024/25 Report and Accounts;
- ii. Approve the Letter of Representation to accompany the accounts; and
- iii. Otherwise note the content of this report.

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

Signature:

Designation: Chief Officer

Date: 4 August 2025

East Ayrshire Leisure Trust
A Scottish Charitable Incorporated Organisation

Annual Report and Accounts
For the year ended 31st March 2025

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 2024-25.

In the 11 years that East Ayrshire Leisure Trust has been in existence, they have continued to present the most outstanding and varied programme of events and activities, serving our communities, visitors and tourists alike - and 2024-25 has certainly been no exception! I am extremely proud to be Chair of the Organisation, representing all that the Trust delivers, and I am continually impressed by the staff who work tirelessly to build on their reputation for being an organisation that aspires to the highest standards in everything that they do; the skilled workforce never fail to impress with their commitment, passion and enthusiasm in their field.

As ever, it is a struggle to narrow down my highlights for the year as there are so many to choose from, but I wanted to give particular note to the beautiful and thought-provoking exhibition *Somewhere To Stay* by Diana Forster. Exploring a story of forced migration through installation, sculpture and print, the exhibition was commissioned by the Visualising War and Peace Project, as part of their wider exploration of war and its impacts. The recent, horrific events in Ukraine mirror those of 1940, when Russian troops invaded eastern Poland at the beginning of the second World War. A million Polish people were forced from their homes at gunpoint and sent to labour camps in Siberia. Diana Forster's mother, Anna Sokulska Forster, and her grandparents were among them. Her stunning laser-cut images of the story panels were influenced by the traditional Polish craft of paper cutting (*wycinanki*); the cut-out images cast shadows, adding another dimension to the artwork, symbolising the 'long shadow of war'.

In Cumnock, we held a special celebration event of the Converge:Diverge exhibition at the Baird Institute with some wonderful conversations around the powerful and moving themes in this extraordinary exhibition of work by two Ayrshire artists Gordon Cockburn and Ronald Rae. The stunning *A Road Well Travelled* by Ayrshire artist Jack Rigg opened in January. Through a series of stunning oil landscapes, the exhibition catalogued a journey through the historic road between Mossgiel and Ellisland, retracing the footsteps of Robert Burns. The exhibition also featured a personal story of Jack's ancestor, John Rigg, a blacksmith who forged tools for Burns' Ellisland farm, and we were absolutely delighted to host it here in the Baird Institute.

Our Estates team have been busy transforming Annanhill Golf Course, another of our much-loved facilities. As well as improvements to the course, ponds and areas of wildflowers have been created to provide wildlife corridors and enhance the biodiversity of the area, providing a beautiful burst of colour and attracting a wide variety of pollinating insects to what was previously rough grassland. A path has been constructed with new signage and interpretation panels along the way, providing a safer and more attractive route for walkers, and a perfect space for getting in your 'daily mile' – well worth a visit!

One of our key venues, the Palace Theatre & Grand Hall Complex has been closed for major refurbishment, following a successful £20 million funding bid from the UK Government's Levelling Up Fund. In true East Ayrshire Leisure Trust entrepreneurial spirit, the events team set about finding alternative venues for our theatre and entertainment programmes and community venues such as Stewarton Area Centre, Cumnock Town Hall, Darvel Town Hall and Morton Hall which have played host to a series of comedy nights, tribute acts, plays and performances.

Our annual pantomime was this year held in our very first circus-style tent 'The Big Top' within the grounds of Ayrshire Athletics Arena. The fully heated tent was transformed into a spectacular festive venue with in-the-round staging, state of the art sound and lighting and a breathtaking set, bringing a unique production of *Goldilocks and the Three Bears* that combined traditional pantomime with circus-inspired performance to our delighted audiences. Judy Murray, mother of tennis ace, Andy Murray, braved the wet December weather to join the crowds for one of our fun-filled afternoon matinees, praising both the performance and the unique venue, staying for photos with the cast and crew afterwards.

In March, we opened our first 'Active Wellbeing Suite' within the Rose Reilly Centre in Stewarton, becoming one of only two Trusts in Scotland to introduce a power-assisted exercise concept to our communities, demonstrating our ongoing commitment to finding new ways of reaching individuals within our communities that aren't engaging in physical activity. The Suite has a range of power-assisted exercise machines to provide a 'helping hand' in a low impact, full-body workout circuit and has proven to be hugely beneficial to those recovering from injury or suffering from a chronic

East Ayrshire Leisure Trust

Message from the Chair

illness. Feedback has already been massively positive with local arthritis groups attending regularly and colleagues within East Ayrshire Council and NHS supporting the initiative with referrals; ambitions for further roll-outs across other communities is currently being investigated.

Never an organisation to stand still, major changes are on the horizon for East Ayrshire Leisure Trust, with expansion and growth top of the priority list. Alongside the creation of a Trading Subsidiary which will focus on financial growth including hospitality, retail services and large-scale event planning, East Ayrshire Council's Vibrant Communities teams and the Galleon Leisure Centre will join East Ayrshire Leisure Trust in the new financial year. We are extremely excited about the new opportunities and benefits this will bring to the organisation, and to all our communities, and I look forward to presenting them to you in the coming years.

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 2024-25; my 5th year as Chief Officer.

In April last year, our restructure and service redesign came into place, so this financial year marks the first complete year of operating within our six 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. Our vision was to create an organisation that focused on the best use of our employees' skills and experience, a more cohesive and collaborative leadership approach and more cross-service working - and I am delighted with the many positive changes and outcomes which have already been achieved as a result, many of which are highlighted within this report.

We have always been an organisation that puts staff – and our communities – at the heart of everything that we do and have continued to develop our communication strategies to ensure everyone has the opportunity to contribute to growth and development plans and that they have access to all appropriate information. We are very aware that our organisation is fast-paced and driven, and change can be daunting, so our staff are issued with regular newsletters and bulletins and are invited to our series of 'Coffee Chats' where they have access to the Executive Management Team. We run online surveys and produce forums where they are able to submit questions or comments and have held in-person and online information sessions. We also regularly create 'Working Groups' where employees at all levels throughout the organisation meet to address a specific issue, topic, programme or organisational objective, such as Health & Safety and Summer and seasonal programming.

Employee wellbeing has always been a priority for us, and we are committed to finding new ways to enhance our policies and processes and in ensuring that a wellbeing ethos becomes embedded within our organisation. A Working Group was charged with programming an event with this in mind and 'Wellbeing Wednesday' was created, with our first all-day event taking place in September within the beautiful surroundings of Dean Castle Country Park. Wellbeing and self-care mean different things to different people, so it was vital we pitched the event appropriately. All staff were invited to attend, and venues were closed, if required, as part of our commitment to allow access to all. Activities ranged from climbing walls, boxing and archery to creative classes like origami, drawing and outdoor yoga and mindfulness. The event was met with such positivity and everyone agreed it was a massive success, so we are now committed to making this an annual event.

In terms of our Protecting Our Environment services, we made great strides towards becoming Net Zero by 2030. Our Net Zero Climate Strategy was released in 2024, and we now support recycling and sustainable consumables in all our venues. We have created a bespoke Carbon Literacy Course which has been certified for in-house training and have embarked on biodiversity improvement and carbon reducing work procedures at Annanhill Golf Course (as outlined above by the Chair) and this project has been nominated for a Sustainable Project of the Year award. We have also been awarded our bronze award for being a Carbon Literate organisation and hope to move on to our silver award soon.

The launch of our very own East Ayrshire Leisure Trust App was one which took many, many hours of behind-the-scenes work, from both the technical and design aspects, but it has been well worth the wait! Our app launched in December and keeps our customers informed and connected by being able to book into fitness classes, easily track and edit bookings, receive notifications, latest news and offers, and view what's on across the Trust; it has been met with such positive feedback, and an increase in our membership numbers!

One of my own personal highlights from 2024-25 is the launch of our live Osprey cam. We are thrilled to have taken over the license from Forest Land Scotland to monitor and care for the Osprey nest cam and satellite tech at the Loch Doon site. With new equipment installed on site, we have been able to live stream every movement of our resident ospreys, so the public can see what is happening with the nest from anywhere in the world. Visitors from all over the world have been keeping an eye on the eggs and eagerly awaited the arrival of chicks!

East Ayrshire Leisure Trust

Message from the Chief Officer

One of the biggest developments for the Trust to date was the proposed transfer of services from East Ayrshire Council and Kilmarnock Leisure Centre Trust. While the transfer will be massively beneficial to our communities, it is undoubtedly a significant change, both in terms of the numbers of employees we will now have – we will effectively be doubling in size – but also from an administrative perspective and our teams have been working flat out to ensure as seamless a transition as possible. I would like to take this opportunity to thank all those involved for their hard work and unrelenting commitment to make it happen. Communities, and staff, will be given the opportunity to feedback any concerns, ideas for consideration and opportunities for development through our programme of Roadshows and accompanying online engagement.

In order to maximise the potential of bringing these services together, the Trust is planning to develop a new operating model, which will provide the most efficient, effective and economic service that will ensure that all services are fully integrated by 2026 and meet the needs and demands of the community.

With regard to our financial performance for 2024/25, the outturn for East Ayrshire Leisure at 31st March 2025 is a deficit position of £30k. 2024/25 was a particularly challenging year for the Trust with the closure of the Palace Theatre and Grand Hall, which resulted in a significant income shortfall. The teams have done a fantastic job to offset this and minimise the impact on our financial position. However, financial sustainability is incredibly vital and plans are already underway to look at financial growth options through the creation of our Trading Subsidiary, which we are very positive about and look forward to the opportunities and expansion to come.

To all our staff, I want to thank you for all that you do. I know that the work that goes on behind the scenes is often the work that goes unnoticed by many, but I am well aware that everything you do is what keeps us going, what keeps us producing the programmes, events and activities, and keeps us providing continuous, quality services to our communities and visitors. I also want to thank East Ayrshire Council for their continued support. We are very fortunate to have such a valued local authority partner. It is also important to note the contribution from all our other partners and funders, as well as our dedicated Board of Trustees; without their knowledge, skills and extensive experience, none of this would be possible.

Finally, I look forward to welcoming our new colleagues to East Ayrshire Leisure in 2025/26 and working together to improve the enjoyment, quality of life, health and wellbeing of communities and visitors to the area.

Anneke Freel
Chief Officer

East Ayrshire Leisure Trust
Trustees' Report
For the year ended 31st March 2025

The Trustees are pleased to present their Annual Report and Accounts for the year ended 31st March 2025. 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

Our Values

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

Being honest and demonstrating integrity at all times

Engaging and inclusive with our people, partners and communities

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

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

EAST AYRSHIRE LEISURE SERVICES

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

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

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

BUSINESS DEVELOPMENT SERVICES

Sharing Our Vision

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

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

Investing In Our People

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

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

Creating A Solid Foundation for Growth

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

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

OPERATIONAL SERVICES

Living Your Best Life

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

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

Leisure At the Heart of Every Community

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

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

Protecting Our Environment

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

This service incorporates Countryside, Estates and Sustainability.

AGREEMENTS WITH EAST AYRSHIRE COUNCIL

A series of agreements underpin East Ayrshire Leisure Trust's relationship with the Council. Services Agreements are in place to cover support services that the Council provides for us i.e. Health and Safety, Internal Audit, Payroll etc. A Provision of Services 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.

STRATEGIC DOCUMENTS

In addition to our Strategic Vision and Corporate Delivery Plan, we have prepared a suite of Strategies, which explain our priorities, our governance, the processes, and protocols we adhere to and any other relevant regulations or documents that apply.

Collection Development Strategy 2022 -2030

Whilst East Ayrshire Council owns the East Ayrshire Collection, it is managed and cared for by East Ayrshire Leisure Trust through a Service Level Agreement. The Collection Development Strategy sets out the vision for collections to 2030, related collection Delivery Plan Outputs and provides a review of East Ayrshire Council's object groupings, stating collecting priorities for the future .

Financial Strategy 2022-2026

The Financial Strategy sets out how the organisation plans to finance its overall operations to meet its objectives, now and in the future. Sound financial management is essential for the success of the Trust, assisting in the successful transition from where we are now, to where we want to be.

Leisure Facility Strategy 2022-2030

The Leisure Facility Strategy outlines our vision and ambitions for all our venues and facilities to 2030, and is accompanied by an extensive, over-arching Cross Service Action Plan providing detailed outputs for each area. As our portfolio grows, the Action Plan will be updated accordingly.

Net Zero Climate Strategy 2024-2030

This strategy outlines how East Ayrshire Leisure Trust will reach Net Zero by 2030, aiming to reduce all associated Green House Gas (GHG) emissions as far as possible and how we will offset any residual emissions through sequestration projects, also known as carbon capture projects.

Programme Development Strategy 2022-2026

Our Programme Development Strategy sets out the priorities and opportunities for event selection, how events will be managed and how our event development strategy relates to delivery plan themes and objectives for the period up to 2026.

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. The star ratings listed are provided by VisitScotland following their accreditation visits and assessments, however it should be noted that their scheme is coming to an end shortly and alternatives are being investigated.

- 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, including a new 'daily mile' route. 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 cafe 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 *I 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 is currently closed 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 and is home to our first Active Wellbeing Suite, housing power-assisted equipment to help those recovering from injury or long-term health issues.

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 2nd November 2017
Joe McLachlan (ex officio)	27 th August 2015
Blair Millar (ex officio)	1 st April 2022 (resigned 24 th September 2024)
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
Richard Grieveson (ex officio)	24 th September 2024
Independent Trustees	
David Ross	20 th July 2021
Andy Wilson	14 th September 2021
Melanie Swan	4 th October 2022
Jim Roberts	28 th September 2023
Barbara McIntyre	28 th September 2023 (resigned 19 th August 2024)
Robert Hannah	28 th September 2023

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.

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Trustee training is available on an as required basis in addition to an induction training programme 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 Trust'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 (resigned 27 th September 2024)
Christine Keenan	Strategic Lead: Protecting Our Environment
Isabel Pick	Strategic Lead: Investing In Our People & Embracing Our Values
Dianne Reid	Strategic Lead: Sharing Our Vision
Greig Russell	Strategic Lead: Leisure at the Heart of Every Community
Lorraine Russell	Strategic Lead: Creating a Solid Foundation for Growth

ADMINISTRATIVE INFORMATION

Registered Office

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

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

FINANCIAL REVIEW

The period to 31st March 2025 was the Trust's eleventh year of activity. In the period, East Ayrshire Leisure Trust reported an unrestricted deficit (including pension reserve) of £1,036,444 (2004: £257,503).

Five restricted fund were in deficit at the year end by a total of £86,006. 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 2025, the actuarial valuation of the pension scheme resulted in a net pension liability of £112,000 this being recognised in the Balance Sheet. The valuation has resulted in an actuarial gain of £550,000 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.

At 31st March 2025 the Trust held £783,020 (2024: £1,388,890) in reserves. Of this, £327,662 (2024: £762,1261) was held in the unrestricted fund, £275, 565 (2024: £342,545) was held in designated funds, (£112,000) (2024: (£127,000)) was the pension scheme reserve and £291,793 (2024: £411,219) was held in restricted funds.

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 £120,000 to be achieved in by the Trust in 2025/26.

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

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The agreed baseline budget for 2025/26 is set out below:

	2025/26
	£
Baseline Budget (excl Savings)	8,814,290
Savings Target	(120,000)
Baseline Budget (after Savings)	8,594,290

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 2024-25 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.

We continue to monitor the performance aspirations set out in our Strategic Vision with many projections already exceeding our 2030 targets. With future organisational changes planned for the near future including the transfer of additional services from East Ayrshire Council, the Strategic Vision and associated targets will be reviewed in 2025/26.

2024 -26 CORPORATE DELIVERY PLAN

We are now halfway through our third Corporate Delivery Plan, which covers the period 2024-26. 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:

- Customer and community engagement has been extensive this year, and we have consulted on a variety of topics including community venue services, programmes and opening hours and a stakeholder session was held at the Palace Theatre as part of the planning process for the Cultural Kilmarnock project. In line with East Ayrshire Council's Leisure Review, and as part of our overall stakeholder engagement programme, an online survey was carried out to establish feedback on the proposals; with over 750 people contributing to the survey, respondents were generally positive about the proposals and commented on the opportunities that they could bring.

- We conducted a comprehensive Staff Satisfaction survey, our first since before Covid. An online questionnaire was issued to employees and bank workers, with a response rate of 52%. An action plan was developed to ensure any actions arising from the survey, whether at a corporate level or a service level are addressed.
- We created our own “The Customer Journey” course and began rolling it out to front line members of staff. The course is based on Visit Scotland’s assessment criteria used in their Accreditation and Mystery Shopping programmes and is also outlined as part of our Customer Services Protocol. The course explores the complete experience that we want to provide for every one of our customers and visitors and demonstrates that outstanding customer service is at the heart of everything that we do.
- As there is so much scope for expansion in our partnership with SAMH (Scottish Action for Mental Health) and many more opportunities which we have yet to explore, the agreement for them to be our ‘Charity of Choice’ was extended for an additional year. Further enhancement of workplace wellbeing schemes will support the upcoming and extensive organisational change.
- We completed a project to install a number of TV screens and digital signage across multiple Trust venues which can be used to advertise our events, programmes and services, and includes the live stream of our Osprey cam. We procured software which will allow key, and targeted, messaging to be delivered across multiple sites from one central point within the Sharing Our Vision Team.

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:

- The Cultural Hubs have been positively impacted by the introduction of the community performing arts programme following the temporary closure of the Palace and Grand Hall. This relocation and introduction of a community programme has seen an increase of 26% in Stewarton Area Centre and Cumnock Town Hall. The programme has been well received by our customers, and the programme is being evaluated and developed with the intention of keeping it going after the Palace Theatre and Grand Hall reopens.
- St. Joseph’s Leisure Centre has been a hive of activity this year and has seen an increase of 74% in attendances, mainly due to the relocation of dance shows from the Grand Hall to the Leisure Centre. Janie Burrows held her annual dance show, raising over £1045 in the process for the charity, ‘Doing it for Daniel’ and said that in the 40 years of hosting shows she couldn’t have been any happier with the show here and the support from staff. Margaret Bunten’s School of Dance also held their 38th Annual Dance Show here; with 6 shows over 4 days and audiences of over 300 people, the event also raised an incredible £2200 for local charity ‘Beautiful Inside and Out’.
- It was identified that there are no longer any banks in the Cumnock area so have been working with Cash Access UK to operate a banking hub from Cumnock Library until they are able to secure premises within the town. The hub has been installed in an area of the library and gives local people access to banking services that they would not be able to use otherwise unless they travelled to Ayr or Kilmarnock.
- Libraries have been performing well as new activities and services for the community have been added to the provision and have been extremely well received by our customers. We’ve been working in partnership with SSPCA to offer advice hubs in the Dick Institute. On a monthly basis, the SSPCA visit and offer advice and

support to our customers on animal care and to raise awareness of the services that they offer. There was also a collaboration with our resident Yarn Group who knitted blankets for animals in their shelters.

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:

- Attendances at our museums have seen increases of approximately 20% across the Burns House Museum, The Baird Institute and the Dick Institute, predominantly due to our engagement programmes; examples include our interactive workshops that explored Tam O' Shanter through shadow puppetry, character dress-up, creative storytelling and our schools' workshops exploring Ayrshire's rich mining heritage.
- Our first Mayfest held in the DCCP Castle Courtyard was a huge success, hosting the EAC Awards Ceremony 'Live @ The Dean' music sessions and the 'Tastes of Ayrshire' food festival across a weekend in May.
- Our partnership website, [futuremuseum](#), underwent major re-development. The online resource is a partnership between East Ayrshire Leisure Trust, East Ayrshire Council, Dumfries and Galloway Council, North Ayrshire Council, South Ayrshire Council and the independent museums of the south-west of Scotland which provides access to the region's museum and gallery collections as well as delving into the fascinating history and heritage of the area. Pupils and college students were consulted as part of the redevelopment and the result is a more visually attractive, user friendly, interactive website which is proving to be a valuable resource tool for schools.
- The Time Travel Trails launched across our cultural venues and brought together our fantastic Dean Castle Textile team volunteers, Yarn A Go-Go Knitting club and staff from Burns Monument Centre to create a series of tours that tell the stories of our buildings and connections with local figures and characters in a fun and interactive way, including Robert Burns and Jean Armour, Keir Hardie and the Suffragettes and James Dick who gifted the Dick Institute to Kilmarnock.
- Our extensive exhibition programme continues to be complimented by our resident 'ArtClub?' of care-experienced young people in partnership with EAC's Health & Social Care, who meet each week and inspire with their creative energy.

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:

- Further development of our Spektrix ticketing system has been integral in the delivery of our Big Top Panto and the Community Programmes, with the capability to create and amend seating plans, introduce multi layered pricing structures, promote special offers and tailored ticketing promotions. We continue to work closely with the Spektrix Team to ensure we provide an improved customer journey, developing plans for improved scanning and reporting capabilities. Development plans are also underway to integrate the App to provide a one stop shop for customers.
- With the new ticketing system going live we focussed on online sign-ups and invoicing; compliance checks and mandatory training were completed enabling the Trust to continue to be a BACS approved organisation.
- We hosted a party to celebrate our volunteers and all the many projects and events they are involved in - giving over three thousand hours of their time this year between seventeen different roles, our volunteers' contributions are invaluable to the organisation.
- Our venues have been installed with VeriFone devices which are integrated with Legend, our Leisure Management System, with mobile devices for our hospitality service rolled out with additional devices for large scale events.
- A student previously on placement within Hospitality gained the valuable knowledge and experience they needed to allow them to secure employment within the Trust.

CREATING A SOLID FOUNDATION FOR GROWTH

Strategic Objectives:

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

KEY POINTS & ACHIEVEMENTS:

- Our updated Growth Plan (outlining the significant changes and aspirations for the future of The Trust) was approved by the Board, actions identified and Working Groups established. A detailed Implementation Plan was developed in conjunction with key partners and the services/organisations affected. The first phase of the Growth Plan will be implemented with the transfer of East Ayrshire Council's Vibrant Communities teams and the Galleon Leisure Centre.
- A Working Group has been established to review the current memberships on offer across all services and to develop a comprehensive range of membership packages. Implementation is scheduled for April 2026 when the full organisational restructure will be in place.

- Our hospitality offer is being adapted to suit our range of community and large-scale events in line with our Programming Strategy and will be further developed by the newly appointed Strategic Lead: Hospitality & Retail.
- Azets were commissioned to carry out some advisory work around VAT/Tax implications for our Organisational Growth plans. The Business Plan was submitted to Board November 2024 and development of Trading Subsidiary has been included in the Detailed Implementation Plan.

PROTECTING OUR ENVIRONMENT

Strategic Objectives:

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

KEY POINTS & ACHIEVEMENTS:

- Our team have worked extremely hard to make the changes to Annanhill Golf course which have already been mentioned by the Chair. As well as improvements to the course, paths and ponds, we carried out wildflower and daffodil planting as part of World Rewilding Day in conjunction with East Ayrshire Council's Modern Apprentices and Skills and Learning 33 with Parental Employability scheme. Our Friends of the Dean Volunteers and Kilmarnock College helped plant 160 birch, beech and oak trees.
- We gifted a stay for the secondary schools' winner of East Ayrshire Council Clean Green Awards; precious memories were made for the eco group from Park School who took part in a host of activities including a trip to the Urban Farm and deer watching, a castle tour and a woodland art competition and enjoyed a movie in the Treehouse Auditorium before bed.
- Our journey to Net Zero is officially underway after successful approval of our new Net Zero Climate Strategy 2024-2030 by the Board. The strategy outlines our ambitious target of reaching Net Zero by 2030 and goes into detail of how we plan to achieve this goal; many of our objectives are already achieved including recycling and sustainable bathroom consumables and dispensers being introduced in all our venues, a water reduction pilot is underway with tap aerators within three venues and we now own 2 fully Electric Quads at the Ayrshire Athletics Arena and Annanhill Golf Course which will be used as utility vehicles.
- The Trust has officially become a Bronze status Carbon Literate Organisation highlighting our dedication towards tackling climate change, reducing organisational carbon emissions, and our commitment to working towards a zero carbon future.
- We have been working with 'Release Ayrshire', an online men's support service that has been set up to help provide confidential support and advice to men of any age who are down, in crisis or who need to talk. They aim to increase awareness and reduce the stigma of men's mental health and they have donated a bench to the Dean Castle County Park to create a nice calm space where people can sit, relax and reflect.

ONLINE VISITORS

www.eastayrshireleisure.com

Our website is our main source of information for visitors, hosting our full 'What's On' Guide, venue details and opening hours, access to information regarding Organisational development, Board papers and details of our Trustees plus a whole host of other information about the Trust.

With the introduction of Google Analytics 4 (GA4) in 2023 our statistical reporting changed and unfortunately visitor numbers initially took a slight dip. 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 are now however back to projecting ongoing year on year growth within sessions numbers.

We had 447,750 sessions on the site throughout 2024/25, an increase of over 6000 since 2023/24.

These stats contain almost 45,000 sessions to <https://deancastlecountrypark.com/> a standalone website that was launched to coincide with the re-opening of the Castle. The site contains information about the Castle and museum collections housed within, routes and pathways to explore the park, the Rural Life Centre and the Treehouse Café and Residential Centre – all the information needed to plan a great day out!

Social Media

Social media is clearly one of our fastest and most responsive forms of communication. In 2024/25 we achieved over 7 million impressions (7,028,339) – almost 1,400,000 more than last year.

Our East Ayrshire Leisure and additional facility Facebook - have continued to attract significant increases, as has our Twitter and Instagram accounts. Engagement levels across all platforms were 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. With the addition of new service areas and venues in the new year, plans are in place to audit all our pages, streamline and to further maximise engagement wherever possible.

Facebook reach:	5,989,347 (all accounts)	Increase from 5,259,978 in 2023/24
Instagram reach:	89,670	Increase from 60,270 in 2023/24
Paid reach	446,599	significantly increased from 139,237 in 2023/24

The posts which received the most interactions are detailed below:

19 Nov	Goldilocks & Three Bears Competition	Reach 41.6k, Reactions 851, Comments 834, Shares 1k
15 Mar	Sad news Sprite (DCC page)	Reach 6.2k, Reactions 295. Comments were turned off as this post related to the death of one of the park's much-loved horses
21 Mar	Osprey Cam	Reach 76.5, Reactions 674, Comments 48, Shares 104

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.

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. Achievements for 2024/25 have been outlined in the report above.

Some of the key developments and areas for focus throughout the 2025-26 period are highlighted below:

- The implementation of our Growth Plan, primarily the transfer of East Ayrshire Council staff/services and the Galleon Leisure Centre will be a major focus for early 2025 with Community and Staff Roadshows planned, providing the opportunity for feedback into the growth plan and all associated practices and services
- We will have a new Headquarters and base for management – moving out of the Dower House within the grounds of Dean Castle Country Park and into Wallace Chambers, John Dickie Street will provide ample office accommodation and meeting room space, and a temporary box office during the Palace Theatre closure as well as a much-needed economic boost to Kilmarnock Town Centre. Further plans for the building to acknowledge its historical significance and place within the cultural heritage of the area will be developed.
- The major construction and renovation work at the Palace Theatre and Grand Hall Complex will continue throughout 2025/26 with communication plans in place, including the creation of informative and design-led hoarding surrounding the building while closures are in force
- Consultants have been appointed to develop the masterplan for our Regional Sports Park focussing on the grounds surrounding Ayrshire Athletics Arena. Consultation has started with local sports clubs who will form part of a new community sports hub for the RSP.
- Contractors have been appointed to carry out external refurbishment of Burns House Museum and Nanse Tinnocks. An application has been submitted for internal layout improvements, upgrade and access improvements to the courtyard and modernisation display and interpretation

- We are preparing to host a major retrospective of cartoonist and caricaturist Malky McCormick at the Dick Institute in 2026. We have been given the opportunity to document a significant body of work left behind in Malky's studio following his death in 2019 and have secured funding to employ 2 museum interns to complete this task. A full programme of engagement activities will take place in the period leading up to the exhibition
- With the recruitment of our new Strategic Lead: Hospitality & Retail we will explore operating models that enhance our hospitality provision throughout our venue portfolio including cafes, bars and specialist catering services as well as introducing new and enhanced opportunities for gift shops and the development of online retail
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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 2025 and signed on its behalf by:

Clare Maitland (Chair)
Trustee

Anneke Freel
Chief Officer

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

Opinion

We have audited the financial statements of East Ayrshire Leisure Trust (the 'charity') for the year ended 31 March 2025 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 2025 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

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 23, 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 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 2025

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
Quay 2
139 Fountainbridge
Edinburgh
EH3 9QG

Date:.....2025

East Ayrshire Leisure Trust
Statement of Financial Activities
For the year ended 31st March 2025

	Notes	Unrestricted Fund 2025	Pension Reserve 2025	Restricted Funds 2025	2025	2024
		£	£	£	£	£
Income from:						
Charitable activities	3	8,650,616	-	732,637	9,383,253	9,741,471
Investments	3	23,308	-	-	23,308	26,140
Total income		8,673,924	-	732,637	9,406,561	9,767,611
Expenditure on:						
Charitable activities	4	9,175,368	515,000	852,063	10,542,431	9,964,440
Other (net interest defined benefit pension scheme)	8	-	20,000	-	20,000	(8,000)
Total expenditure		9,175,368	535,000	852,063	10,562,431	9,956,440
Net (expenditure)		(501,444)	(535,000)	(119,426)	(1,155,870)	(188,829)
Other recognised gains/(losses):						
Actuarial gains/(losses) on defined benefit pension schemes	8	-	550,000	-	550,000	(262,000)
Net movement in funds		(501,444)	15,000	(119,426)	(605,870)	(450,829)
Reconciliation of funds:						
Total funds brought forward		1,104,671	(127,000)	411,219	1,388,890	1,839,719
Total funds carried forward	16	603,227	(112,000)	291,793	783,020	1,388,890

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 31 to 57 form part of these financial statements.

East Ayrshire Leisure Trust
Balance Sheet
As at 31st March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	9	154,188	89,968
Heritage assets	10	34,920	34,920
		<u>189,108</u>	<u>124,888</u>
Current assets			
Stocks and work in progress	11	42,870	44,227
Debtors	12	745,576	800,876
Cash at bank and in hand	17	809,931	1,605,043
		<u>1,598,377</u>	<u>2,450,146</u>
Liabilities			
Creditors: Amounts falling due within one year	13	(892,465)	(1,059,144)
Net current assets		<u>705,912</u>	<u>1,391,002</u>
Net assets excluding pension scheme (liability)		<u>895,020</u>	<u>1,515,890</u>
Defined benefit pension scheme (liability)	8	(112,000)	(127,000)
Total net assets		<u><u>783,020</u></u>	<u><u>1,388,890</u></u>
The funds of the charity:			
Restricted income funds	16	291,793	411,219
Unrestricted funds	16	603,227	1,104,671
Unrestricted fund - Pension reserve	16	(112,000)	(127,000)
Funds		<u><u>783,020</u></u>	<u><u>1,388,890</u></u>

The financial statements were approved and authorised for issue by the Board on 2025

Signed on behalf of the board of trustees

Claire Maitland
Trustee

Anneke Freel
Chief Officer

The notes on pages 31 to 57 form part of these financial statements

East Ayrshire Leisure Trust
Statement of Cash Flows for the year ended 31st March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net cash (used in)/provided by operating activities	17	(697,270)	74,035
Cash flows from investing activities:			
Investment income		23,308	26,140
Purchase of property, plant and equipment		(121,150)	(10,750)
Net cash (used in)/provided by investing activities		(97,842)	15,390
Change in cash and cash equivalents in the reporting period		(795,112)	89,425
Cash at the beginning of the reporting period		1,605,043	1,515,618
Cash at the end of the reporting period		809,931	1,605,043

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

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), rounded to the nearest £1, as that is the currency in which the charity's transactions are denominated.

Basis of accounting

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

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

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

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

I. Accounting Policies

Incoming resources

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

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

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

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

Expenditure recognition and allocation of expenditure

Expenditure is recognised when a liability is incurred.

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

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.

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 2026. 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 £603,227 (2024: £1,104,671).

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 2025

3. Income

Investment income

Investment income comprises bank interest. In 2025 bank interest of £23,308 (2024: £26,140) was received. This is all unrestricted in both 2024 and 2025.

Income from charitable activities is as follows:

	2025	2025	2025	
	Operating	Restricted	Total	2024
	Fund	Fund		
	£	£	£	£
Executive Management	5,885,805	-	5,885,805	5,780,202
Leisure Development	1,038,890	-	1,038,890	1,096,681
Sharing our vision	5,100	-	5,100	1,033
Investing in our people and embracing our values	28,267	-	28,267	47,238
Big Top	303,864	-	303,864	-
Creating a solid foundation for growth	409,287	-	409,287	405,314
Living your best life	812,199	-	812,199	702,395
Protecting our environment	167,204	-	167,204	46,606
Projects (Restricted income)	-	732,637	732,637	1,662,002
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from provision of facilities and services	8,650,616	732,637	9,383,253	9,741,471
	<hr/>	<hr/>	<hr/>	<hr/>

A management service fee of £5,921,648 was received from East Ayrshire Council for the year (2024: £5,827,870).

Income on charitable activities was £9,383,253 (2024: £9,741,471) of which £8,650,616 was unrestricted (2024: £8,079,469) and £732,637 (2024: £1,662,002) was restricted. All other income was unrestricted.

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

4. Charitable expenditure

2025

	Executive Management £	Sharing our Vision £	People £	Big Top £	Community Letting £	Growth £	Community £	Management Arrangements £	Living Your Best Life £	Protecting Environment £	Projects £	Total £	2024 £
Employee costs	323,743	343,511	539,729	-	-	355,061	2,396,670	93	1,076,354	931,222	6,310	5,972,693	5,956,202
Property costs	57,269	-	259	-	11,045	151	429,746	108,500	309,645	106,458	243,246	1,266,319	1,235,758
Supplies & services	602,482	90,830	112,292	303,864	526	271,957	242,074	3,413	503,011	186,018	554,797	2,871,264	2,419,488
Transport costs	-	255	423	-	-	-	23,181	-	23,894	30,646	47,710	126,109	96,567
Financing costs	-	-	-	-	-	-	29,780	-	17,480	9,670	-	56,930	32,680
Support services	-	-	187,400	-	-	-	-	-	-	-	-	187,400	187,400
Governance	-	-	<u>44,660</u>	-	-	<u>17,056</u>	-	-	-	-	-	<u>61,716</u>	<u>36,345</u>
Total	<u>983,494</u>	<u>434,596</u>	<u>884,763</u>	<u>303,864</u>	<u>11,571</u>	<u>644,225</u>	<u>3,121,451</u>	<u>112,006</u>	<u>1,930,384</u>	<u>1,264,014</u>	<u>852,063</u>	<u>10,542,431</u>	<u>9,964,440</u>

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

Expenditure on charitable activities was £10,542,431 (2024: £9,964,440) of which £9,690,368 was unrestricted (2024: £8,371,112) and £852,063 (2024: £1,593,328) was restricted.

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 & 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	<u>36,345</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,345</u>	<u>35,358</u>
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>

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

5. Analysis of governance and support costs

	General Support £	Governance £	2025 £	2024 £
Support services from East Ayrshire Council				
Health and Safety	4,400	-	4,400	4,400
Internal Audit	-	4,000	4,000	4,000
Human Resources	65,000	-	65,000	65,000
Corporate Infrastructure	40,000	-	40,000	40,000
Finance	29,000	-	29,000	29,000
Legal and Procurement Services	10,000	35,000	45,000	45,000
Sub total – support services from East Ayrshire Council	148,400	39,000	187,400	187,400
Other				
Audit fees	-	24,580	24,580	22,065
Accountancy fees	20,080	-	20,080	11,980
Consultancy fees	-	-	-	2,300
Banking And Treasury	17,056	-	17,056	-
Sub total - other	37,136	24,580	61,716	36,345
Total governance and support costs	185,536	63,580	249,116	223,745

General support costs in 2025 were £185,536 (2024: £162,680) and governance costs £63,580 (2024: £61,065).

East Ayrshire Leisure receives support services from East Ayrshire Council. The total cost of support services provided by the Council in 2025 was £187,400 (2024 £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 2025

6. Staff Costs and Numbers

	2025	2024
	£	£
Wages and salaries	4,640,484	4,555,278
Social security costs	377,685	369,081
Other pension costs	790,582	805,052
Other staff costs	163,942	226,791
	5,972,693	5,956,202

No member of staff was made redundant during the year (2024: 1; £10,677).

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

	2025	2024
£100,000 - £109,999	1	1
£60,000 - £69,999	2	2

The executive management team comprises 3 staff members (2024: 3 staff members). The total employee benefits (including employers contributions) of the executive management team were £309,630 (2024: £303,611).

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

	2025 Number	2024 Number
East Ayrshire Leisure Trust		
Full-time (permanent)	92	91
Part-time (permanent)	91	98
	183	189

During the year trustees received no remuneration (2024: £nil). Trustee expenses totalled £nil (2024: £nil). No trustees received payment for professional or other services supplied to the charity (2024: £nil).

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

7. Operating Surplus

	2025	2024
	£	£
The operating surplus is stated after charging/(crediting)		
Auditors' remuneration (including expenses) for audit	24,580	20,065
for other services	20,080	11,980
Operating lease rentals	9,422	14,028
Depreciation	56,930	32,680

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:

	2025	2024
	£'000	£'000
Present value of the funded defined benefit obligation	(19,352)	(21,799)
Fair value of fund assets (bid value)	36,487	35,134
Surplus	17,135	13,335
Present value of unfunded obligation	(112)	(127)
Impact of asset ceiling	(17,135)	(13,335)
Net defined benefit (liability)	(112)	(127)

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

	2025	2024
	£'000	£'000
Opening defined benefit obligation	21,926	20,558
Current service cost	807	796
Past service cost/(gain) (including curtailments)	-	5
Interest cost on defined benefit obligation	1,076	985
Contributions by members	246	237
Actuarial (gains)/losses	(4,074)	121
Benefits paid	(510)	(770)
Unfunded benefits paid	(7)	(6)
Closing defined benefit obligation	19,464	21,926

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

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

	2025	2024
	£'000	£'000
Opening fair value of plan assets	35,134	31,461
Prior year difference	84	-
Interest income on plan assets	1,707	1,504
Contributions by members	246	237
Contributions by the employer	285	786
Contributions in respect of unfunded benefits	7	6
Actuarial gain/(loss)	(459)	1,916
Benefits paid	(510)	(770)
Unfunded benefits paid	(7)	(6)
	<hr/>	<hr/>
Closing fair value of plan assets	36,487	35,134
	<hr/>	<hr/>
Amounts recognised in net income/expenditure (per SOFA):		
	2025	2024
	£'000	£'000
Current service cost	(807)	(796)
Past service cost/(gain) (including curtailments)	-	(5)
	<hr/>	<hr/>
Total service cost	(807)	(801)
Net interest		
Interest income on plan assets	1,707	1,504
Interest cost on defined benefit obligation	(1,727)	(1,496)
	<hr/>	<hr/>
Total net interest	(20)	8
Total defined benefit cost recognised in net income/expenditure per the SOFA	(827)	(793)
	<hr/>	<hr/>
Actuarial gains/(losses) recognised in SOFA		
Actuarial gains	17,685	2,306
Asset ceiling adjustments	(17,135)	(2,568)
	<hr/>	<hr/>
Actuarial gains/(losses) per SOFA	550	(262)
	<hr/>	<hr/>

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

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

	2025	2024
	%	%
Equities	60	58
Bonds	23	27
Property	9	10
Cash	8	5

The estimated employer contributions for the year to 31 March 2026 are £275,582.

The principal actuarial assumptions used in the calculations are:

	2025	2024
	% per annum	% per annum
Pension Increase Rate	2.75	2.75
Salary Increase Rate	3.45	3.45
Discount Rate	5.80	4.85

Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2023 model, with a 15% weighting of 2023 (and 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 for the Employer are summarised below:

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

9. Fixed Assets

	Furniture & Equipment	Total
	£	£
Cost		
As at 1 st April 2024	320,975	320,975
Additions	121,150	121,150
	<hr/>	<hr/>
As at 31 st March 2025	442,125	442,125
	<hr/>	<hr/>
Depreciation		
As at 1 st April 2024	231,007	231,007
Charge	56,930	56,930
	<hr/>	<hr/>
As at 31 st March 2025	287,937	287,937
	<hr/>	<hr/>
Net book value		
As at 31 st March 2024	89,968	89,968
	<hr/>	<hr/>
As at 31 st March 2025	154,188	154,188
	<hr/>	<hr/>

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

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 2024	34,920	34,920
As at 31 st March 2025	34,920	34,920
Net book value		
As at 31 st March 2024	34,920	34,920
As at 31 st March 2025	34,920	34,920

11. Stock

	2025 £	2024 £
Goods for re-sale	42,870	44,227

12. Debtors

	2025 £	2024 £
Amounts due from East Ayrshire Council	543,916	438,495
Trade debtors	124,643	147,533
Other debtors and prepayments	77,017	214,848
	745,576	800,876

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Amounts owed to East Ayrshire Council	59,654	247,839
Trade creditors	26,385	96,342
Accruals and deferred income	496,127	365,277
Taxation and social security	310,299	349,686
	892,465	1,059,144

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

14. Deferred income

Deferred income comprises advanced ticket sales.

	2025	2024
	£	£
Balance as at 1 st April 2024	37,029	222,650
Amounts released to income during 2024/25	(37,029)	(222,650)
Amounts deferred in year	69,839	37,029
	<hr/>	<hr/>
Balance as at 31 st March 2025	69,839	37,029
	<hr/>	<hr/>

15. Financial assets and liabilities

	2025	2024
	£	£
Financial assets at amortised cost	1,517,462	2,344,200
Financial liabilities at amortised cost	(512,327)	(672,429)
	<hr/>	<hr/>
	1,005,135	1,671,771
	<hr/>	<hr/>

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 2025

16. Reserves

Funds 2025	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Represented by:				
Fixed assets	189,108	-	189,108	124,888
Net current assets	414,119	291,793	705,912	1,391,002
Retirement benefit scheme asset/(liability)	(112,000)	-	(112,000)	(127,000)
	<u>491,227</u>	<u>291,793</u>	<u>783,020</u>	<u>1,388,890</u>
	<u><u>491,227</u></u>	<u><u>291,793</u></u>	<u><u>783,020</u></u>	<u><u>1,388,890</u></u>
Funds 2024	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Balance at 31 st March 2024				
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>
	<u><u>977,671</u></u>	<u><u>411,219</u></u>	<u><u>1,388,890</u></u>	<u><u>1,839,719</u></u>

Unrestricted Fund 2025	Opening Balance at 1st April 2024 £	Incoming £	Outgoing £	Transfers £	Actuarial Gain/(Loss) £	Closing Balance at 31st March 2025 £
Unrestricted fund	762,126	8,056,040	(8,665,484)	174,980	-	327,662
Designated funds	342,545	617,884	(509,884)	(174,980)	-	275,565
Pension reserve	(127,000)	-	(535,000)	-	550,000	(112,000)
	<u>977,671</u>	<u>8,673,924</u>	<u>(9,710,368)</u>	<u>-</u>	<u>550,000</u>	<u>491,227</u>
	<u><u>977,671</u></u>	<u><u>8,673,924</u></u>	<u><u>(9,710,368)</u></u>	<u><u>-</u></u>	<u><u>550,000</u></u>	<u><u>491,227</u></u>

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

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>

Designated Funds 2025:	2024	Incoming	Outgoing	Transfer	2025
	£	£	£	£	£
Fixed assets	34,920	-	-	-	34,920
IT equipment – corporate services, P&E	170	-	-	(170)	-
Box Office / Booking System	13,775	-	(10,450)	-	3,325
Big Top	-	303,864	(303,864)	-	-
Climate Strategy	-	30,000	(20,360)	-	9,640
Urban Farms	-	30,000	(23,250)	-	6,750
IT Equipment Linked to New Systems	-	10,000	(8,450)	-	1,550
Potential NDR Liability	-	7,300	(1,830)	-	5,470
Regional Sports Park	-	30,000	-	-	30,000
Growth Plan – Trading Subsidiary	-	10,000	(10,000)	-	-
Secure Portal Upgrade	4,880	-	(4,880)	-	-
People Counters	3,000	-	-	(3,000)	-
Venue Equipment	3,000	-	-	(3,000)	-
Valuations	4,000	-	-	(4,000)	-
Equipment replacement programme	111,970	-	(94,120)	(17,850)	-
Wellbeing Initiatives – EA Gift Cards to Staff	4,280	-	-	(4,280)	-
Event Management	25,500	-	(10,000)	(15,500)	-
10 th Anniversary Events and Initiatives	19,590	-	-	(16,680)	2,910
23-24 Savings Balance	68,000	-	-	(68,000)	-
24-25 Savings Balance	-	181,000	-	-	181,000
Uniforms	35,000	-	-	(35,000)	-
Collection Management	6,960	15,720	(22,680)	-	-
Security Costs	2,500	-	-	(2,500)	-
Dean Castle	5,000	-	-	(5,000)	-
Total designated funds	342,545	617,884	(509,884)	(174,980)	275,565

The above transfers relate to funds that the trustees no longer wish to designate for the above purposes and the balances have been transferred to the unrestricted fund.

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

	2023	Incoming	Outgoing	Transfer	2024
	£	£	£	£	£
Designated Funds 2024:					
Fixed assets	34,920	-	-	-	34,920
IT equipment – corporate services, P&E	5,000	-	(4,830)	-	170
Box Office / Booking System	13,775	-	-	-	13,775
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 2025

Restricted funds 2025

	Opening Balance	2025 Incoming Resources	2025 Resources Expended	2025 Transfers	2025 Closing balance
	£	£	£	£	£
Annick Valley Leisure Facilities	198,144	10,000	(167,650)	-	40,494
Dean Castle Event	(41,980)	-	-	-	(41,980)
FutureMuseum.co.uk Redevelopment	(386)	23,909	(23,523)	-	-
Annick Valley Leisure Facilities					
Leisure at the Heart of All Communities	34,346	-	-	-	34,346
Patna Leisure Facilities	810	-	-	-	810
Youth Memberships	8,162	-	(600)	-	7,562
Ayrshire Libraries forum	3,707	-	(114)	-	3,593
Burns Birthday in Mauchline	861	-	-	-	861
Celebration Wood	-	2,100	-	-	2,100
Civic Centre Set Up	-	-	(37,429)	-	(37,429)
Cost of Living Crisis	-	-	-	-	-
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
Fanzone	-	36,184	(36,184)	-	-
Irvine Valley Trails 2019 onwards	183,459	14,955	(16,620)	-	181,794
Kilmarnock Green Infrastructure	14,955	-	(14,955)	-	-
SHOUT	3,684	-	(211)	-	3,473
Wifi Project	24,700	-	(22,244)	-	2,456
KGIL Artworks Programme	-	-	(770)	-	(770)
VACMA	-	10,000	(5,336)	-	4,664
Leisure Facility Strategy	-	351,803	(353,633)	-	(1,830)
Starry Nights	-	11,342	(11,342)	-	-
Morton Hall and Library	(21,743)	19,042	(1,296)	-	(3,997)
Dean Castle Restoration and Event	41,979	-	-	-	41,979
Stewarton Dev Cont	49,464	14,674	(32,090)	-	32,048
Going Green (Par for the Course)	(155,439)	198,123	(42,684)	-	-
Nature Therapy Breaks	12,952	20,130	(32,581)	-	501
Mayfest event at DCCP	-	20,375	(20,375)	-	-
Cultural Hub Events	32,236	-	(32,236)	-	-
Parental Employability – Work Experience	1,324	-	(190)	-	1,134
	<u>411,219</u>	<u>732,637</u>	<u>(852,063)</u>	<u>-</u>	<u>291,793</u>

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

Restricted funds 2024

	Opening Balance	2024 Incoming Resources	2024 Resources Expended	2024 Transfers	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
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
Irvine Valley Trails 2019 onwards	17,806	578,803	(413,150)	-	183,459
Kilmarnock Green Infrastructure	14,955	-	-	-	14,955
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)	-	-
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
	<u>342,545</u>	<u>1,662,002</u>	<u>(1,593,328)</u>	<u>-</u>	<u>411,219</u>

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

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.

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.

Fan zones - 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.

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 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.

Starry Nights – Christmas Event scheduled for Dean Castle Country Park. Event delivered by partner organisation – GCLIVE.

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 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 Cumncok 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
Notes to the Accounts
For the year ended 31st March 2025

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.

Celebration Wood – Sponsorship income to be gathered here until a sufficient fund is achieved to progress purchase of trees and planting.

Civic Centre Set Up – EAC have allocated funding to assist the Trust with setting up Wallace Chambers as new head office.

KGIL Artworks Programme – This project is being managed by East Ayrshire Leisure Trust, in conjunction with Ayrshire Road Alliance.

VACMA – Visual Arts and Craft Makers Awards – East Ayrshire Leisure Trust is taking lead from 2024/25. Creative Scotland contribute £6k funding along with £1k from each of the 3 Ayrshire authorities

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

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

	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per the SOFA)	(1,155,870)	(188,829)
Adjustments for:		
Interest received	(23,308)	(26,140)
Depreciation	56,930	32,680
Net cost in respect of pensions	535,000	1,000
Decrease in stock	1,357	1,453
Decrease in debtors	55,300	256,971
Decrease in creditors	(166,679)	(3,100)
Net cash provided by (used in) operating activities	(697,270)	74,035

Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand	809,931	1,605,043
Total cash and cash equivalents	809,931	1,605,043

18. Operating lease commitments

At 31st March 2025, the Trust had future minimum lease payments under non-cancellable operating leases as follows:

	2025		2024	
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Within one year	-	6,086	-	6,086
Within two to five years	-	17,841	-	23,927
	<u>-</u>	<u>23,927</u>	<u>-</u>	<u>30,013</u>

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

19. Related parties

East Ayrshire Council (EAC) made a contribution in line with the Services Agreement of £5,921,648 (2024: £5,827,870). 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 (2024claims : £187,400).

The relevant transactions and balances with East Ayrshire Council were:

2024/25				2023/24			
Income from EAC	Payments to EAC	Due from	Due to	Income from EAC	Payments to EAC	Due from	Due to
£	£	£	£	£	£	£	£
6,428,926	617,929	543,916	59,654	6,778,859	513,108	438,495	247,839
<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 one employer liability claim ongoing at the year end (2024: three 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.

22. Post balance sheet events

On 20th June 2024, the Board approved the Growth Plan 2024-2030, which included establishing a trading subsidiary and transferring services from East Ayrshire Council to East Ayrshire Leisure. East Ayrshire Council approved the transfer of several services to East Ayrshire Leisure on 31 October 2024, and Kilmarnock Leisure Centre Trust approved the transfer of the Galleon Leisure Centre on 11 November 2024. These transfers are part of a broader Leisure and Culture Review aimed at consolidating multiple entities under East Ayrshire Leisure. The Trust plans to complete a remodelling exercise by 2026 to fully integrate the transferred services. These events are considered non-adjusting subsequent events and provide important information about the future structure and operations of the Trust.

East Ayrshire Leisure Trust
Notes to the Accounts
For the year ended 31st March 2025

23. Comparative Statement of Financial Activities

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



Audit findings report

East Ayrshire Leisure

Year ended March 2025



Strictly Private & Confidential

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

Our ref: SACH/SALO/EASTAL01
19 August 2025

Dear Sirs

**East Ayrshire Leisure
Audit findings for the year ended 31 March 2025**

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 2025 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 10 April 2025.</p>
Significant audit findings	<p>The Trust reported a significant decrease in income from charitable activities primarily due to decreased project income.</p> <p>We have reported our significant audit findings on pages 3-6 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>There were no unadjusted misstatements</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	(384,676)
<i>Audit adjustments</i>	
Recognition of balances recognised as income in restricted funds	(253,707)
Net movement of pensions adjustments	15,000
Movement in holiday pay accrual	17,513
Net (expenditure) per statutory financial statements	(605,870)

Statement of Financial Activity

	2025	2024
--	------	------

Total Income	9,406,561	9,767,611
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The management fee received from the Council has increased on the prior year (£5,921,648 in 2024/25 in comparison to £5,827,870).

Expenditure	(10,562,431)	(9,956,440)
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There has been a significant decrease in Projects (Restricted Income) due primarily to decreased number of projects and events such as the panto due to the closure of the grand hall.

Net (Expenditure)	(1,155,870)	(188,829)
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Overall expenditure has increased in comparison with the previous year. This is primarily due to an increase supplies and services costs.

There are also costs of £535,000 as a result of the pension scheme movements in the year.

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
Management override of controls		
<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: Very 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>Going concern</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 the 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 the entity is a going concern.</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 2026. 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>

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
Fraud in income recognition 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). Inherent risk of material misstatement: <ul style="list-style-type: none"> Revenue (Occurrence): Very High Revenue (Completeness, Cut-off, Accuracy, Presentation & classification): 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>
Expenditure on charitable activities Given the Trust can receive restricted revenue, accounting for the expenditure can be more complex. It is important that we ensure that purchases are correctly incurred and allocated. Inherent risk of material misstatement: Expenditure (Accuracy): Medium	<p>We performed sufficient substantive testing to gain assurance that expenditure has been correctly incurred and authorised</p>	<p>We have gained reasonable assurance on the accuracy of expenditure and we are satisfied that expenditure is fairly stated in the financial statements.</p>

Key risk area	Audit Approach	Conclusions
Key accounting estimate : pension assumptions		
<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 data held by the pension fund and have regard to local factors such as mortality rates and expected pay rises with other assumptions around inflation when calculating the liabilities. There is a risk that the assumptions used are not appropriate.</p>	<p>We will review the controls in place to ensure that the data provided from the pension fund to the actuary is complete and accurate. We will review the reasonableness of the assumptions used in the calculation against other local government pension fund actuaries and other observable data. We will agree the disclosures in the financial statements to information provided by the actuary.</p>	<p>Refer to section 4 of this report. Overall no issues were identified over the pension assumptions applied.</p>
Inherent risk of material misstatement:		
<p>Pensions (Existence, Completeness, Accuracy, Valuation & Allocation, Rights & Obligations): High</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 2026.
- 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 25/26 - savings of £120,000 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 year ended 31 March 2024 and 17.5% for the year ended 31 March 2025.

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.

7. 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 2025 and to March 2024.

Audit services	Fees 2025 £	Fees 2024 £
Audit of financial statements	24,500	22,000

Non-audit service	Fees 2025	Fees 2024	Type of threat	Safeguard
Preparation of statutory accounts	£7,150	£6,490	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.
C Tax compliance	TBC	£2,930	Self- review	Work is performed by a separate team who are not involved in the delivery of audit services.
Adhoc Tax and VAT services (Tax report on C Tax and VAT implications of new subsidiary)	£10,000	£nil	Self-review	The report provided options only and it was informed management's responsibility to take the final decision.



23 September 2025

Azets Audit Services Limited
Quay 2
139 Fountainbridge
Edinburgh
EH3 PQQ

EAST AYRSHIRE LEISURE TRUST

Dear Sirs

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 2025. 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 10 April 2025, 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. There were no uncorrected misstatements.
6. We have reviewed and approved all audit adjustments made in the financial statements. (See appendix I 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 2025 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

.....
Signed on behalf of the board of directors by:

Clare Maitland (Chair)

Trustee

Date: 23 September 2025

Appendix I – Adjustments

[illegible]