

PERFORMANCE & AUDIT SUB COMMITTEE



Date: Wednesday 4 February 2025

Location: Anneke's office, 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 – 11 November 2025			✓
4. Performance Report October – December 2025			✓
5. Charges 2026/27			
6. AOCB			
7. Dates of Next Meetings: Trust Board: 24 February 2026 Performance & Audit Sub-Committee: 12 May 2026			

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PERFORMANCE AND AUDIT SUB-COMMITTEE



PERFORMANCE REPORT OCTOBER TO DECEMBER 2025

Date: 4 February 2026

Agenda Item: 4

Report by: Anneke Freel, Chief Officer

1 INTRODUCTION

1.1 This report provides details of the Trust's performance for the third quarter of 2025/26.

1.2 Given the transfer of additional services and the extensive remodelling exercise, the Board of Trustees are asked to approve revised reporting framework for the remainder of 2025/26. This framework will include:

- A quarterly performance update from the Chief Officer
- An Executive Management Priority Action Plan update. Template attached as appendix 1
- A Financial Report

As part of the remodelling exercise, further recommendations will be made for reporting from 2026 onwards to ensure proper scrutiny a Performance and Audit Sub-Committee and that the Board of Trustees receive the most relevant information in a succinct and engaging way.

2 EAST AYRSHIRE LEISURE PERFORMS

2.1 The overall attendance at our venues for the period October to December 2025 was 528,823 which is an increase of 8.25% compared to the same period in 2024/25. We continue to monitor visitor numbers in our museums and our on-line Futuremuseum site and are looking at an enhanced engagement programme to drive the attendances.

2.2 In Quarter 2, we identified glitches with the new booking system, which may have been recording inflated figures in 2024/25. This has been rectified and figures going forward are accurate.

2.3 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 the Council to the Trust, the Strategic Vision and associated targets will be reviewed in 2026/27.

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
2025/6 Q1-3	76	72	264	8958	77	48	103
2030 Target	30	15	40	20000	50	54	106
Variance against baseline	280%	929%	843%	-25%	353%	182%	312%
Variance against target	153%	380%	560%	-55%	54%	60%	158%

2.4 The addition of Vibrant Community and Galleon activities into this reporting is clearly giving a record which is not comparable to previous years. These performance indicators will be reset from 2026 onwards, with a new baseline established from 2027.

2.5 The risk register has been reviewed, and no additional risks were identified.

3. FINANCIAL PERFORMANCE

3.1 The financial performance quarter 3 report provides detail of the Trust's financial performance for the period October to December 2025. The outturn for East Ayrshire Leisure on 30 December 2025 is a breakeven position. 2026/27 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. Approve the East Ayrshire Leisure Performs Report for the period October to December 2025

A handwritten signature in cursive script that reads 'Annette Freeel'.

Signature:

Designation: Chief Officer

Date: 26 January 2025

EAST AYRSHIRE LEISURE GROWTH 2025/26 PRIORITY ACTION PLAN							Not Started
No.	ACTION	STATUS	START	FINISH	LEAD	COMMENT / UPDATE	Started
							Complete
1	CDP24-26 Action - Regional Sports Park Masterplan	Complete	02/04/2025	30/11/2025	S Clark	Draft proposals have been presented and will form part of the community consultation through October. An external funding strategy is being developed concurrently with the masterplan development. Masterplan has been completed and received from FMG Consulting. Agreement on next steps and funding package.	
2	CDP24-26 Action - Cultural Kilmarnock	Started	02/04/2025	02/04/2028	A Freel	McLaughlin & Harvey contractors are on site. The Council and Trust are working with the contractor's PR team to develop a marketing plan for the initial period up to May 26. The Trust has appointed a Marketing Development Officer to work on the communication plan.	
3	CDP24-26 Action - Doon Valley Leisure Centre	Started	02/04/2025	31/03/2027	P Mathieson	Pool is scheduled to close as stage 1 of the refurbishment in summer 26. An assessment on the impact on income and customers is currently being carried out and scoping of Dalmellington Library	
4	CDP24-26 Action - Galston Town Hall	Started	02/04/2025	31/10/2025	P Mathieson	Handover delayed - aiming for April	
5	CDP24-26 Action - Review of Programming Strategy	Started	01/08/2025	31/01/2025	P Mathieson	Ongoing	
6	CDP24-26 Action - Refurbishment of Burns House Museum	Started	01/08/2025	31/01/2026	P Mathieson	CBC Stone have completed agreed contract, additional external works being identified to be funded from (CARS) Conservation Area Regeneration Schemes. Design of additional works to be completed my April	
7	Review 2020-2030 Strategic Vision	Complete	10/10/2025	11/11/2025	A Freel	Draft Strategic Framework is being presented ot Board for approval along with a set of measurements	
8	Development of CDP 26/28	Complete	01/08/2025	11/11/2025	A Freel	All outputs have been submitted and will form part of the new Framework to be presented to Board in February.	
9	Development of Measurement Framework	Complete	10/10/2025	11/11/2025	A Freel	All measurements have been submitted and will form part of the new Framework to be presented to Board in February	
10	Development of Service Remodelling Plans	Complete	01/08/2025	08/10/2025	A Freel	Operational Model was approved by Board on the 11th November	
11	Consolidation of Organisational Remodelling	Complete	09/10/2025	11/11/2025	A Freel	As above	
12	Preparation of Remodelling Consultation Plan	Complete	09/10/2025	11/11/2025	J Biggart	A remodelling consultation plan has been developed. This will ensure staff engagement is undertaken in a phased approach will ensuring business continuity.	
13	Implementation of Remodelling Consultaion Plan	Complete	12/11/2025	31/01/2026	J Biggart	Phase 1 of the consultation plan is complete, phase 2 will commence on the 5th January 26.	
14	Development and implementation of Ayrshire 360 Campaign	Complete	12/11/2025	31/03/2026	J Biggart	A campaign has been developed which includes brand awareness and engagement with internal and external partners.	
15	Development of Organisational Training Plan	started	12/11/2025	31/03/2026	J Biggart	An Organisation Training Plan has been developed for the period Jan - Mar. This will primarily focus on the support required for managers and staff during the employee consultation period. Consideration has also been given to our growth plan requirements.	
16	Transfer of Galleon to Learn to Swim	Started	12/11/2025	31/03/2026	P Mathieson	Aiming to Luanch summer 2026	
17	Transfer of Galleon from Gladstone to Legend	Started	12/11/2025	31/03/2026	J Biggart	Following initial meetings on the 31st October tasks associated with system configuration and member migration is now completion. Plans are underway to ensure all current members continue to gain turnstyle access at the Galleon with existing membership cards. Implementation is on track for a go live date of the 1st April. Staff Training dates to be confirmed.	
18	Development and Introduction of new membership package	Started	02/04/2025	11/11/2025	P Mathieson	New membership package is being tested against booking system to ensure that it is compatible before developing further.	
19	Review of Fees and Charges	Started	12/11/2025	31/01/2025	J Biggart	The process is being reviewed by the Executive Management Team for presentation to P&ASC in February.	

						Working group has met on a few occasions and leads working on populating programme for Spring/Summer with a deadline of 12th January to populate templates for Marketing Team. Survey Report produced from 500+ returns. Data will inform and ensure programme responds to the needs of communities. Programme will launch in March for Spring & Summer.
20	Development of 26/27 Programme	Started	12/11/2025	31/01/2026	S Clark	
21	Development and implementation of transfer of additional services	Complete	12/11/2025	31/03/2026	A Freel	Proposal being presented to Council on 29th January and Board in February
22	Register Trading Company	Started	01/08/2025	31/10/2025	A Freel	Paperwork has been submitted to Companies House
23	Recruit to Chair and Vacant Trustee positions	Started	12/11/2025	31/03/2026	A Freel	Recruitment open day being planned for Spring 26
24	Publish 2025/26 Annual Report	Complete	23/09/2025	11/11/2025	J Biggart	2025/26 Annual Report is available online and in paper format
25	Present Annual Report to EAC	Complete	11/12/2025	11/12/2025	A Freel	Report was presented to EAC on 11th December 2025 and was well received.
26	Review organisational meeting schedule	Complete	01/08/2025	31/10/2025	J Biggart	An organisational meeting schedule is complete and will be implement in Jan 2026
27	Review of EALT representation on external groups	Started	01/08/2025	31/10/2025	S Clark	Template has been populated and the majority of external groups staff are represent the Trust on have been identified. Allocation to new Strategic Leads, Development Managers etc. as part of remodelling has been completed. Executive Management Team to agree handover dates.
28	Development of a management appraisal programme	Complete	01/10/2025	31/12/2025	A Freel	Draft appraisal programme has been developed for discussion with Trade Unions. Will be piloted with the Executive Management team in 2026.



FINANCIAL PERFORMANCE
QUARTER 3
OCTOBER - DECEMBER
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 1 shows the actual amounts for Qtr 1, 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:	
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SUMMARY STATEMENT

The projected outturn for East Ayrshire Leisure at 31st December 2025 is a breakeven position.

Community & Corporate Catering transferred to the Trust on 18th August 2025. Discussions are still ongoing re Budget transfer and will be resolved imminently and included in the Qtr 4 report.

An allocation of £50k is projected within Executive Management to partially fund Remodelling proposals scheduled for 1 April 2026. Management are currently preparing an analysis of anticipated Remodelling Costs.

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	460,790	460,800		
SHARING OUR VISION		1,085,560	980,170	955,360		
INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES		648,950	683,180	701,760		
CREATING A SOLID FOUNDATION FOR GROWTH		171,860	176,600	176,580		
LEISURE AT THE HEART OF EVERY COMMUNITY		3,287,770	3,542,600	3,544,630		
LIVING YOUR BEST LIFE		1,573,000	1,441,430	1,472,640		
PROTECTING ENVIRONMENT		1,148,280	1,190,110	1,193,640		
TRADING		199,680	246,390	250,650		
EXISTING TRUST	6,208,050					
GALLEON	139,790					
VIBRANT COMMUNITIES	2,752,840					
SAVINGS	(120,000)					
TOTAL	8,980,680	8,560,850	8,721,270	8,756,060	0	
Management Fee	(8,980,680)	(8,545,880)	(8,650,190)	(8,650,190)		
Reserves	0	(14,970)	(71,080)	(105,870)		
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 31/03/26	Service Division	Annual Estimate 2025/26	Revised Actual Exp. to 31/12/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse	
857,243	EXECUTIVE MANAGEMENT	955,360	618,908	65%	977,890	22,530	
399,932	SHARING OUR VISION	460,800	357,989	78%	487,380	26,580	
58,117	Vision Management Team	60,040	55,687	93%	91,640	31,600	
41,958	Visual Communications	44,660	33,862	76%	44,660	0	
195,280	Marketing & Tourism	216,410	169,755	78%	211,380	(5,030)	
34,166	Organisational Administration	63,580	42,887	67%	63,580	0	
70,412	Training & Engagement	76,110	55,798	73%	76,120	10	
821,616	INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES	701,760	600,376	86%	774,880	73,120	
62,956	People Management Team	73,720	61,744	84%	84,650	10,930	
42,254	Volunteer & Placement	67,100	77,874	116%	70,720	3,620	
176,922	Systems & Data	182,320	154,933	85%	182,320	0	
555,825	Corporate	397,220	323,357	81%	455,790	58,570	
(16,341)	Active Community Hubs	(18,600)	(17,531)	94%	(18,600)	0	
181,071	CREATING A SOLID FOUNDATION FOR GROWTH	176,580	119,625	68%	174,610	(1,970)	
56,088	Growth Management Team	59,030	44,830	76%	59,060	30	
43,926	Finance	117,550	74,794	64%	115,550	(2,000)	
15,278	Commercial (Business)	0	0	0%	0	0	
2,140,189	LEISURE AT THE HEART OF EVERY COMMUNITY	3,544,630	3,112,943	88%	3,399,140	(145,490)	
70,824	Community Management Team	98,230	68,848	70%	103,480	5,250	
368,606	Cultural Hubs	319,360	202,631	63%	339,410	20,050	
486,783	Lifestyle Hubs	379,130	201,643	53%	338,350	(40,780)	

911,558	Library Hubs	983,030	727,456	74%	950,000	(33,030)	
178,923	Sport Hubs	208,180	73,571	35%	168,770	(39,410)	
18,096	Sport Football	18,000	7,311	41%	19,000	1,000	
105,399	Management Arrangements	76,860	50,609	66%	80,860	4,000	
0	Community Health & Activity	415,350	478,128	115%	413,580	(1,770)	
0	Older People's Wellbeing	88,360	319,646	362%	77,490	(10,870)	
0	Lifeskills & Inclusion	306,560	516,993	169%	315,390	8,830	
0	Communities	651,570	466,108	72%	592,810	(58,760)	
1,041,555	LIVING YOUR BEST LIFE	1,472,640	1,118,645	76%	1,377,250	(95,390)	
29,983	Best Life Management Team	0	89	0%	90	90	
173,691	Sports	140,850	51,329	36%	167,640	26,790	
535,641	Museums	538,140	414,061	77%	540,130	1,990	
157,240	Performing Arts	178,460	110,463	62%	186,400	7,940	
144,999	Visual Arts	162,650	117,296	72%	153,100	(9,550)	
0	Galleon	(84,860)	(152,067)	179%	(57,340)	27,520	
0	Young People, Sport & Diversion	537,400	577,475	107%	387,230	(150,170)	
1,016,663	PROTECTING OUR ENVIRONMENT	1,193,640	908,539	76%	1,204,170	10,530	
63,828	Environment Management Team	77,290	67,194	87%	76,180	(1,110)	
529,007	Sustainability	555,120	404,769	73%	544,670	(10,450)	
81,909	Estates	108,440	64,909	60%	104,090	(4,350)	
341,919	Countryside	296,190	225,125	76%	322,150	25,960	
0	Play & Early Intervention	156,600	146,543	94%	157,080	480	
0	TRADING	250,650	554,610	221%	360,740	110,090	
0	Event Management	74,350	166,128	223%	62,290	(12,060)	
0	Corporate Catering	(4,000)	117,006	0%	(4,000)	0	
0	Community Catering	0	(2,660)	0%	0	0	
0	Galleon Hospitality	52,380	57,284	0%	78,340	25,960	

65,779	Commercial (Hospitality & Retail)	(31,500)	60,222	-191%	62,910	94,410	
0	Hospitality Management Team	159,420	156,629	98%	161,200	1,780	
6,458,270	TOTAL	8,756,060	7,391,634	84%	8,756,060	(0)	
(5,921,648)	Management Fee	(8,650,190)	(7,392,140)	85%	(8,650,190)	0	
536,622	TOTAL	105,870	(506)		105,870	(0)	
(506,690)	Trs From Reserves	(105,870)	(105,870)		(105,870)	0	
0	Trs To Reserves	0	0		0	0	
29,932	TOTAL (after transfer from reserves)	0	(106,376)		(0)	(0)	
	External Funding						
29,932	TOTAL (after external funding)	0	(106,376)	0	(0)	(0)	

TABLE B – OVERALL NET POSITION

Actual Out-turn to 31/03/26	Service Division	Annual Estimate 2025/26	Revised Actual Exp. to 31/12/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse	
(2,582,086)	Income From Charitable Activities	(5,604,500)	(4,022,808)	72%	(7,099,940)	(1,495,440)	
(5,921,648)	Management Fee	(8,650,190)	(7,392,140)	85%	(8,650,190)	0	
(8,503,734)	TOTAL INCOME	(14,254,690)	(11,414,948)	80%	(15,750,130)	(1,495,440)	
5,517,493	Employee Costs	10,579,510	8,516,211	80%	11,196,710	617,200	
78,398	Transport Costs	62,520	81,276	130%	109,790	47,270	
1,022,516	Premises Costs	1,334,600	744,263	56%	1,416,510	81,910	
2,011,661	Supplies & Services	2,186,960	1,965,799	90%	2,816,430	629,470	
56,930	Financing Costs	1,500	0	0%	73,880	72,380	
187,400	Support Costs	0	0		0	0	
165,958	Governance Costs	195,470	106,893	55%	242,680	47,210	
9,040,355	TOTAL RESOURCES EXPENDED	14,360,560	11,414,442	79%	15,856,000	1,495,440	
536,622	NET POSITION	105,870	(506)		105,870	(0)	
(506,690)	Trs From Reserves	(105,870)	(105,870)		(105,870)	0	
29,932	TOTAL (after transfer from reserves)	0	(106,376)		(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 31/03/26	EXECUTIVE MANAGEMENT	Annual Estimate 2025/26	Revised Actual Exp. to 31/12/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse
(5,064,405)	Executive Management	(7,694,830)	(6,773,232)	88%	(7,672,300)	22,530
(193,910)	Trs From Reserves	0	0		0	0
(5,258,315)	TOTAL OBJECTIVE ANALYSIS	(7,694,830)	(6,773,232)	88%	(7,672,300)	22,530
(97,831)	Income From Charitable Activities	(106,640)	(14,800)		(181,440)	(74,800)
(5,921,648)	Management Fee	(8,650,190)	(7,392,140)	85%	(8,650,190)	0
0	External funding	0	0		0	0
(6,019,479)	TOTAL INCOME	(8,756,830)	(7,406,940)	85%	(8,831,630)	(74,800)
295,880	Employee Costs	495,130	285,303	58%	479,680	(15,450)
0	Transport Costs	600	8		600	0
56,712	Premises Costs	6,610	48,420		50,940	44,330
558,700	Supplies & Services	539,880	287,080	53%	608,330	68,450
0	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
43,782	Governance Costs	19,780	12,898	65%	19,780	0
955,074	TOTAL RESOURCES EXPENDED	1,062,000	633,708	60%	1,159,330	97,330
(5,064,405)	NET POSITION	(7,694,830)	(6,773,232)	88%	(7,672,300)	22,530
(193,910)	Trs From Reserves	0	0		0	0
(5,258,315)	TOTAL (after transfer from reserves)	(7,694,830)	(6,773,232)	88%	(7,672,300)	22,530

Comments
<p>Executive Management encompasses Trust Board, Chief Officer, Executive Leads and Trust-wide activities and funding.</p> <p>Adverse variance relates to anticipated spend in relation to remodelling.</p>

SHARING OUR VISION ANALYSIS

Actual Out-turn to 31/03/26	SHARING OUR VISION	Annual Estimate 2025/26	Revised Actual Exp. to 31/12/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse
58,117	Vision Management Team	60,040	55,687	93%	91,640	31,600
41,958	Visual Communications	44,660	33,862	76%	44,660	0
195,280	Marketing & Tourism	216,410	169,755	78%	211,380	(5,030)
34,166	Organisational Administration	63,580	42,887	67%	63,580	0
70,412	Training & Engagement	76,110	55,798	73%	76,120	10
0	Trs From Reserves	0	0		0	0
399,932	TOTAL OBJECTIVE ANALYSIS	460,800	357,989	78%	487,380	26,580
(5,100)	Income From Charitable Activities	(1,500)	(6,767)	451%	(6,770)	(5,270)
(5,100)	TOTAL INCOME	(1,500)	(6,767)	451%	(6,770)	(5,270)
313,947	Employee Costs	382,550	276,350	72%	367,230	(15,320)
255	Transport Costs	0	0		0	0
0	Premises Costs	0	0		0	0
87,861	Supplies & Services	78,750	87,174	111%	125,920	47,170
0	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
2,969	Governance Costs	1,000	1,232	123%	1,000	0
405,032	TOTAL RESOURCES EXPENDED	462,300	364,756	79%	494,150	31,850
399,932	NET POSITION	460,800	357,989	78%	487,380	26,580
0	Trs From Reserves	0	0		0	0
399,932	TOTAL (after transfer from reserves)	460,800	357,989	78%	487,380	26,580

Comments

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

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.

INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES ANALYSIS

Actual Out-turn to 31/03/26	INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES	Annual Estimate 2025/26	Revised Actual Exp. to 31/12/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse
62,956	People Management Team	73,720	61,744	84%	84,650	10,930
42,254	Volunteer & Placement	67,100	77,874	116%	70,720	3,620
176,922	Systems & Data	182,320	154,933	85%	182,320	0
555,825	Corporate	397,220	323,357	81%	455,790	58,570
(16,341)	Active Community Hubs	(18,600)	(17,531)	94%	(18,600)	0
(46,140)	Trs From Reserves	(3,330)	(3,330)		(3,330)	0
775,476	TOTAL OBJECTIVE ANALYSIS	698,430	597,046	85%	771,550	73,120
(28,267)	Income From Charitable Activities	(79,630)	(79,654)	100%	(123,150)	(43,520)
(28,267)	TOTAL INCOME	(79,630)	(79,654)	100%	(123,150)	(43,520)
493,278	Employee Costs	590,570	555,903	94%	675,330	84,760
423	Transport Costs	0	60		60	60
11,304	Premises Costs	12,270	6,789	55%	12,270	0
112,818	Supplies & Services	132,530	117,175	88%	164,350	31,820
0	Financing Costs	0	0		0	0
187,400	Support Costs	0	0		0	0
44,660	Governance Costs	46,020	102	0%	46,020	0
849,883	TOTAL RESOURCES EXPENDED	781,390	680,029	87%	898,030	116,640
821,616	NET POSITION	701,760	600,376	86%	774,880	73,120
(46,140)	Trs From Reserves	(3,330)	(3,330)		(3,330)	0
775,476	TOTAL (after transfer from reserves)	698,430	597,046	85%	771,550	73,120

Comments

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

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.

One off costs of £30k are projected for IT Refresh related to service transfers and remodelling.

CREATING A SOLID FOUNDATION FOR GROWTH ANALYSIS

Actual Out-turn to 31/03/26	CREATING A SOLID FOUNDATION FOR GROWTH	Annual Estimate 2025/26	Revised Actual Exp. to 31/12/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse
56,088	Growth Management Team	59,030	44,830	76%	59,060	30
43,926	Finance	117,550	74,794	64%	115,550	(2,000)
15,278	Commercial (Business)	0	0		0	0
0	Trs From Reserves	0	0		0	0
115,292	TOTAL OBJECTIVE ANALYSIS	176,580	119,625	68%	174,610	(1,970)
(432,595)	Income From Charitable Activities	0	(9,181)		(12,000)	(12,000)
(432,595)	TOTAL INCOME	0	(9,181)		(12,000)	(12,000)
324,503	Employee Costs	153,830	105,948	69%	151,830	(2,000)
0	Transport Costs	0	0		0	0
151	Premises Costs	0	0		0	0
271,957	Supplies & Services	0	33		30	30
0	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
17,056	Governance Costs	22,750	22,825	100%	34,750	12,000
613,666	TOTAL RESOURCES EXPENDED	176,580	128,806	73%	186,610	10,030
181,071	NET POSITION	176,580	119,625	68%	174,610	(1,970)
0	Trs From Reserves	0	0		0	0
181,071	TOTAL (after transfer from reserves)	176,580	119,625	68%	174,610	(1,970)

Comments
<p>Creating A Solid Foundation For Growth is responsible for Financial Reporting & Commercial (Business).</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 31/03/26	LEISURE AT THE HEART OF EVERY COMMUNITY	Annual Estimate 2025/26	Revised Actual Exp. to 31/12/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse
70,824	Community Management Team	98,230	68,848	70%	103,480	5,250
368,606	Cultural Hubs	319,360	202,631	63%	339,410	20,050
486,783	Lifestyle Hubs	379,130	201,643	53%	338,350	(40,780)
911,558	Library Hubs	983,030	727,456	74%	950,000	(33,030)
178,923	Sport Hubs	208,180	73,571	35%	168,770	(39,410)
18,096	Sport Football	18,000	7,311	41%	19,000	1,000
105,399	Management Arrangements	76,860	50,609	66%	80,860	4,000
0	Community Health & Activity	415,350	478,128	115%	413,580	(1,770)
0	Older People's Wellbeing	88,360	319,646	362%	77,490	(10,870)
0	Lifeskills & Inclusion	306,560	516,993	169%	315,390	8,830
0	Communities	651,570	466,108	72%	592,810	(58,760)
(112,180)	Trs From Reserves	0	0		0	0
2,028,009	TOTAL OBJECTIVE ANALYSIS	3,544,630	3,112,943	88%	3,399,140	(145,490)
(1,038,890)	Income From Charitable Activities	(1,337,760)	(887,533)	66%	(2,257,270)	(919,510)
(1,038,890)	TOTAL INCOME	(1,337,760)	(887,533)	66%	(2,257,270)	(919,510)
2,239,084	Employee Costs	4,026,570	3,428,899	85%	4,636,190	609,620
23,181	Transport Costs	16,810	28,359	169%	37,570	20,760
538,247	Premises Costs	514,150	271,200	53%	536,280	22,130
320,158	Supplies & Services	314,050	262,772	84%	363,180	49,130
29,780	Financing Costs	0	0		72,380	72,380
0	Support Costs	0	0		0	0
28,630	Governance Costs	10,810	9,245	86%	10,810	0
3,179,079	TOTAL RESOURCES EXPENDED	4,882,390	4,000,475	82%	5,656,410	774,020
2,140,189	NET POSITION	3,544,630	3,112,943	88%	3,399,140	(145,490)
(112,180)	Trs From Reserves	0	0		0	0
2,028,009	TOTAL (after transfer from reserves)	3,544,630	3,112,943	88%	3,399,140	(145,490)

Comments

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

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.

This service is projecting a favourable position for Qtr 3 as expecting income overall to perform better and some vacancies are not being filled 2025/26.

LIVING YOUR BEST LIFE ANALYSIS

Actual Out-turn to 31/03/26	LIVING YOUR BEST LIFE	Annual Estimate 2025/26	Revised Actual Exp. to 31/12/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse
29,983	Best Life Management Team	0	89		90	90
173,691	Sports	140,850	51,329	36%	167,640	26,790
535,641	Museums	538,140	414,061	77%	540,130	1,990
157,240	Performing Arts	178,460	110,463	62%	186,400	7,940
144,999	Visual Arts	162,650	117,296	72%	153,100	(9,550)
0	Galleon	(84,860)	(152,067)	179%	(57,340)	27,520
0	Young People, Sport & Diversion	537,400	577,475	107%	387,230	(150,170)
(95,190)	Trs From Reserves	(72,540)	(72,540)		(72,540)	0
946,365	TOTAL OBJECTIVE ANALYSIS	1,400,100	1,046,105	75%	1,304,710	(95,390)
(812,199)	Income From Charitable Activities	(3,418,840)	(2,298,986)	67%	(3,573,270)	(154,430)
(812,199)	TOTAL INCOME	(3,418,840)	(2,298,986)	67%	(3,573,270)	(154,430)
999,724	Employee Costs	3,361,780	2,387,420	71%	3,229,060	(132,720)
23,894	Transport Costs	16,980	13,161	78%	27,280	10,300
309,645	Premises Costs	712,210	342,342	48%	714,820	2,610
487,682	Supplies & Services	720,800	617,406	86%	864,440	143,640
17,480	Financing Costs	1,500	0		1,500	0
0	Support Costs	0	0		0	0
15,329	Governance Costs	78,210	57,303	73%	113,420	35,210
1,853,754	TOTAL RESOURCES EXPENDED	4,891,480	3,417,631	70%	4,950,520	59,040
1,041,555	NET POSITION	1,472,640	1,118,645	76%	1,377,250	(95,390)
(95,190)	Trs From Reserves	(72,540)	(72,540)		(72,540)	0
946,365	TOTAL (after transfer from reserves)	1,400,100	1,046,105	75%	1,304,710	(95,390)

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.

Favourable position projected due to management action taken to control expenditure budgets and savings in year with posts not being filled 2025/26.

This position includes an allocation of £150k from 25/26 pension savings regarding loss of income relating to Palace and Grand Hall closures.

PROTECTING OUR ENVIRONMENT ANALYSIS

Actual Out-turn to 31/03/26	PROTECTING OUR ENVIRONMENT	Annual Estimate 2025/26	Revised Actual Exp. to 31/12/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse
63,828	Environment Management Team	77,290	67,194	87%	76,180	(1,110)
529,007	Sustainability	555,120	404,769	73%	544,670	(10,450)
81,909	Estates	108,440	64,909	60%	104,090	(4,350)
341,919	Countryside	296,190	225,125	76%	322,150	25,960
0	Play & Early Intervention	156,600	146,543	94%	157,080	480
(59,270)	Trs From Reserves	0	0		0	0
957,393	TOTAL OBJECTIVE ANALYSIS	1,193,640	908,539	76%	1,204,170	10,530
(167,204)	Income From Charitable Activities	(92,590)	(108,977)	118%	(133,700)	(41,110)
(167,204)	TOTAL INCOME	(92,590)	(108,977)	118%	(133,700)	(41,110)
851,077	Employee Costs	1,090,750	873,729	80%	1,106,860	16,110
30,645	Transport Costs	28,130	29,818	106%	37,730	9,600
106,458	Premises Costs	88,630	46,643	53%	94,540	5,910
172,486	Supplies & Services	61,820	66,092	107%	81,840	20,020
9,670	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
13,532	Governance Costs	16,900	1,235	7%	16,900	0
1,183,868	TOTAL RESOURCES EXPENDED	1,286,230	1,017,517	79%	1,337,870	51,640
1,016,663	NET POSITION	1,193,640	908,539	76%	1,204,170	10,530
(59,270)	Trs From Reserves	0	0		0	0
	Designated Funds					0
	Trs To Reserves					0
957,393	TOTAL (after transfer from reserves)	1,193,640	908,539	76%	1,204,170	10,530

Comments

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.

Adverse variance relates predominantly 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.

TRADING ANALYSIS

Actual Out-turn to 31/03/26	TRADING	Annual Estimate 2025/26	Revised Actual Exp. to 31/12/25	Actual Exp as % of Annual Estimate	Projected Out-turn to 31/03/26	Variance (Favourable) / Adverse
0	Event Management	74,350	166,128	223%	62,290	(12,060)
0	Galleon Hospitality	52,380	57,284	109%	78,340	25,960
65,779	Commercial (Hospitality & Retail)	(31,500)	60,222	-191%	62,910	94,410
0	Hospitality Management Team	159,420	156,629	98%	161,200	1,780
0	Trs From Reserves	(30,000)	(30,000)		(30,000)	0
65,779	TOTAL OBJECTIVE ANALYSIS	220,650	524,610	238%	330,740	110,090
0	Income From Charitable Activities	(567,540)	(616,910)	109%	(812,340)	(244,800)
0	TOTAL INCOME	(567,540)	(616,910)	109%	(812,340)	(244,800)
0	Employee Costs	478,330	602,659	126%	550,530	72,200
0	Transport Costs	0	9,870		6,550	6,550
0	Premises Costs	730	28,870	3955%	7,660	6,930
0	Supplies & Services	339,130	528,068	156%	608,340	269,210
0	Financing Costs	0	0		0	0
0	Support Costs	0	0		0	0
0	Governance Costs	0	2,053		0	0
0	TOTAL RESOURCES EXPENDED	818,190	1,171,520	143%	1,173,080	354,890
0	NET POSITION	250,650	554,610	221%	360,740	110,090
0	Trs From Reserves	(30,000)	(30,000)		(30,000)	0
	Designated Funds					0
	Trs To Reserves					0
0	TOTAL (after transfer from reserves)	220,650	524,610	238%	330,740	110,090

Comments

Trading is responsible for Event Management, Galleon Hospitality, Commercial (Hospitality & Retail).

Adverse position relates to 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 ongoing and anticipated that any shortfall will be covered via existing trust resources.

RESERVES AS AT 31st DECEMBER 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	23,325	19,000	0	181,690	see Allocated Table
												25-26 Allocations:- £62,890 - Malky McCormick Collection (Qtr 1 £14,970 + Qtr 2 £16,400 + Qtr 3 £15,970) £6k - support Malky McCormick project £8k - support exhibition at Baird (Qtr 2 £6,380) £10k - support Boswell Book Festival (Qtr 2)
MGTR FUNDS	80,533		80,533		80,533	-37,903	14,970	32,780	15,790		54,896	
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	56,105	34,790	0	753,775	

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			0	1 June 2021 Board, 28 June 2022 Board	Complete	
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				19,000		11,000	20 June 2024 Board	Ongoing	
Roundhouse Improvements	0		0	20,000	20,000			20,000			0		Complete	
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	23,325	19,000	0	181,690		

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 31.12.25	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)	£359	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	£4,590	Ongoing
Wifi Project	EAC	(£2,456)	(£2,320)	Ongoing
Foster Carer Service - Memberships	EAC	(£4,000)	(£2,550)	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)	(£43,387)	Ongoing
Patna Leisure Facilities	EAC	(£810)	(£810)	Ongoing

Jumpstart	EAC	£0	(£231)	Ongoing
Celebration Wood	n/a	(£2,100)	(£863)	Ongoing
Leisure Facility Strategy	EAC	£1,830	£8,616	Ongoing
Essential Spend 2025-26	EAC	£0	£12,286	Mar 2026
Parental Employability - Work Experience	EAC	(£1,133)	(£1,121)	Ongoing
Bikeability	Scottish Cycling/ARA	£0	(£29,500)	Jun 2026
Parkinson's UK Physical Activity Grants 2025	Parkinsons UK	£0	(£3,000)	Dec 2026
Sports Council	EAC/Sport Council	£0	£3,536	Ongoing
Youth Work Network	EAC	£0	£5,950	Ongoing
Bowling League	Galleon Bowling	£0	(£611)	Ongoing

Additional Information

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

Ayrshire Libraries Forum – This 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.

Jumpstart – £265 Balance from galleon for Jumpstart programme

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.

Essential Spend 2025-26 – This cost centre relates to additional funding of £100k secured from EAC to address urgent issues that require essential spend in 2025-26.

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.

Bikeability – The bikeability programme is developed to provide young people with the introduction to cycling and providing the skills and confidence on a bike. Targeting approximately 20 schools to undertake the programme in 2026.

Parkinson's UK Physical Activity Grants 2025 – Funding to deliver 3 x 12 week programmes specifically targeting those with Parkinson's to become, and stay, active. Each programme will include assessments, physically activity participation and an education component encouraging positive health behaviour change.

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.

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.

Bowling League – Funds relating to Bowling League at Galleon Leisure Centre

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 - Book Week Scotland	£900	£900
TOTAL		£900	£900

EXTERNAL FUNDING DECLINED APPLICATIONS

Section	Name of Funding Provider and Project	Value of Funding/Support	Comments
Leisure at the Heart of Every Community	EAC - Whole Family Wellbeing Fund	£435,230	This decision was based on a competitive evaluation process. While proposal demonstrated merit, the panel had a limited budget of £1 million and assessed applications against multiple criteria.
Protecting Your Environment	SPT Community Path Fund - River Ayr Way Upgrade	£7,500	The fund was very oversubscribed. The applications that were approved were projects funder felt could best deliver within the short delivery time frame of this funding year and were most in line with the focus of assisting communities to be able to walk and wheel for more everyday functional journeys. In the case of the upgrades to RAW, it was just the case that the location of other projects/paths as being within communities better enabled people in the community to walk and wheel as part of their everyday lives such as to work or to school or to the shops.
TOTAL		£442,730	

Debt Identified for Write off

Bad and doubtful debts totalling £12,074.69 has been identified for write-off. Provision exists within the Annual Accounts for debt write-off and is currently valued at £26,000. Current reporting on aged debt dictates that a provision of approximately £25,600 is required, which will be actively pursued in line with policy, with a number of accounts prepared to forward to EAC legal.

Reason for write-off are summarised below:-

Reason for Write-Off	No of Accounts	Amount
Debt is uneconomical to pursue	16	£ 1,018.48
Poor recovery prospects	9	£11,055.61
Total	25	£ 12,074.69

PERFORMANCE AND AUDIT SUB-COMMITTEE



CHARGES FOR SERVICES 2026/27

Date: 4 February 2026

Agenda Item: 5

Report by: Anneke Freel, Chief Officer

1 PURPOSE OF REPORT

- 1.1 The purpose of this report is to put forward proposals for the 2026/27 schedule of charges for Trustee consideration and approval.

2 CHARGES FOR SERVICES 2026/27

- 2.1 East Ayrshire Leisure Trust is committed to providing high quality leisure services, fulfilling our Strategic Vision and Delivery Plan objectives and making a real difference to how people view the Trust. East Ayrshire Leisure's 10 year Strategic Vision ensures that leisure is at the heart of every community. Therefore, it is important that we develop a charging schedule that meets the needs of individual communities. Working groups with key representatives from relevant service areas have been established to monitor and review the various aspects of the charges schedule including benchmarking with comparable organisations. These groups will continue throughout 2026/27 with a focus on continuous improvement ensuring that the charges and fees meet the needs of our communities, customers and the organisation.
- 2.2 The Trust's shift towards a social enterprise style model, supported through the establishment of a new trading subsidiary as part of our Growth Plan, aims to generate additional commercial income from areas such as food and beverage services, events, skills and training, and residential opportunities. This approach is intended to help sustain services during a period of significant financial pressure on the public sector and reduce reliance on council funding. By creating new revenue streams, the Trust is positioned to mitigate the need for large increases in customer fees and charges, helping maintain accessibility and continuity of service provision.
- 2.3 An extensive review of charges has been conducted by Strategic Leads to ensure they are appropriate and allow benchmarking with other Trusts and providers. Key changes are detailed below:

Memberships

- 2.4 East Ayrshire Leisure's new Pick & Mix Membership Package will offer a flexible, build-your-own approach to fitness and wellbeing, allowing members to tailor their experience by selecting only the services they need. Initially centred on fitness, the core package would provide access to East Ayrshire Leisure's community gym facilities, fitness classes and swimming pools, reflecting the vast majority of activities already included in memberships such as Active Plus and Active Lifestyle. Members could then personalise their plan by adding optional modules such as access to the Galleon, specialist fitness classes, health suite, or access to facilities like athletics tracks, racquet sports or ice rink, mirroring the diverse sport and fitness offer currently available across multiple venues.

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- 2.5 As the model expands, the Pick & Mix package could grow to incorporate a wider selection of East Ayrshire Leisure's programmes beyond fitness. Future add-ons could include golf. Members might also be able to opt into community activities, cultural experiences, or youth development programmes as the Trust continues to diversify its service offer. This phased approach ensures affordability, flexibility, and accessibility for individuals and families, while supporting East Ayrshire Leisure's aim to provide inclusive sport, health, and cultural opportunities across the region.
- 2.6 East Ayrshire Leisure has a staff-member discount as part of its commitment to healthy working lives, offering employees reduced-rate access to fitness facilities, classes and wellbeing programmes to encourage active lifestyles, boost morale and support overall workforce wellbeing. The proposal is to increase this from £5/month for community access to £10/month for community access and £20/month to add access to the Galleon to the staff membership.
- 2.7 Alongside this, it is proposed to create a special strategic-partner offer for East Ayrshire Council, Ayrshire Roads Alliance and the East Ayrshire Health and Social Care Partnership, recognising their close collaboration and shared community outcomes. This offer will provide discounted membership packages, enhanced access to wellbeing initiatives or tailored activity bundles for partner staff. Over time, these strategic or corporate offers could be expanded further—potentially evolving into tiered benefit schemes, co-branded wellbeing campaigns or partnership-specific activity programmes, helping strengthen inter-agency relationships while promoting healthier, more engaged workforces across the region.
- 2.8 As well as the existing concessionary discounts, it is our proposal to introduce a new membership for foster families and care experienced young people. Adding a family membership for foster families will provide an added incentive for potential foster carers and support the family dynamic and relationship building.

Strategy for Harmonising Charges

- 2.9 To ensure greater consistency across its expanding portfolio, East Ayrshire Leisure intends to harmonise charges between its existing services and the newly transferred Galleon Leisure Centre, which formally joined the Trust on 1 April 2025. As part of this approach, the Trust proposes applying a 5% increase to East Ayrshire Leisure charges while keeping equivalent Galleon charges frozen, but only in areas where the two organisations offer comparable services and fee types. This measured approach allows the Trust to begin aligning pricing structures without immediately introducing cost pressures for existing customers, supporting a smoother transition as both organisations move toward a fully integrated operating model in 2026.
- 2.10 This approach will also extend to children's activities delivered across East Ayrshire Leisure, Vibrant Communities and the Galleon, ensuring families experience a more coherent and aligned set of charges regardless of which part of the integrated service they access.

Annanhill Golf Course

- 2.11 Over the past few years, there has been significant investment and development at Annanhill Golf Course and the course is now considered to be one of the best maintained parkland courses in the West of Scotland. Whilst our aspiration is to continue to be competitive and affordable for our customers, the full price season ticket will increase from £275 to £290 for the year, with various concessionary prices still available.

Community Spaces

- 2.12 The Trust intends to undertake a comprehensive review of community space charges in 2026 as part of a new vision for these venues within the developing Community Learning service area. This approach aligns with the ambitions set out in the newly approved Community Learning and Development Plan for 2024–2027, which emphasises strengthening community capacity, supporting local initiatives and ensuring that facilities contribute effectively to learning, wellbeing and social inclusion across East Ayrshire. In parallel, the Trust’s Facility Strategy highlights the need for flexible, multi-use community spaces that can adapt to a wide range of activities and support place-based approaches to learning, participation and community development.
- 2.13 Reviewing charges through this lens will help ensure that pricing structures reflect the renewed purpose of these spaces making them accessible, better aligned with community needs, and more capable of supporting the integrated service model being developed under the new Community Learning service area.

Hospitality

- 2.14 Due to the increasing costs of bar and catering provision, it is necessary to implement minor increases on hospitality prices. Increases will be carefully managed to ensure that the hospitality service continues to be sustainable whilst remaining reasonable and affordable to our customers. There will also be an introduction of new income streams within the hospitality service. A presentation will be given to Board as these initiatives are more fully developed.

Equipment Hire

- 2.15 East Ayrshire Leisure is developing a new equipment hire business designed to support the delivery of local and regional events, building on the area’s existing model of providing accessible activity equipment for community use, such as the Fun4Hire service, which already supplies low-cost kits, inflatables and event packages to voluntary and community groups across East Ayrshire. The new service will expand this approach by offering a broader, more professional range of event equipment to support everything from small community gatherings to larger regional festivals.
- 2.16 To ensure the offer remains community-focused and inclusive, the Trust plans to introduce discounted packages specifically for local groups, charities and voluntary organisations, helping reduce barriers to hosting events and encouraging greater community participation. This initiative aligns with the Trust’s wider commitment to enabling community activity and enhancing the infrastructure that supports East Ayrshire’s cultural and events landscape

Galleon Admission Charges

- 2.17 The Trust intends to introduce a 10% reduction in the Galleon’s general admission charge as an interim step toward removing the fee entirely once the planned refurbishment programme is complete. Current admission charges remain an important income stream, meaning the charge cannot yet be fully withdrawn. However, in recognition of the need to make access more equitable, the Trust has already removed admission fees for competition and event spectators, ensuring these audiences can attend freely. The phased reduction approach balances the financial realities of operating the facility with the long-term vision of creating a more accessible, community-focused venue.

School Swimming

- 2.18 East Ayrshire Leisure will introduce free swimming lessons for all P5 pupils, ensuring that every child gains essential water-safety skills in line with the Scottish Government's newly announced national commitment to support school swimming through a universal "learn to swim" offer for primary pupils. For pupils who can already swim, the Trust will offer free Rookie Lifeguard lessons, building confidence, safety awareness and early lifesaving abilities. This approach reflects the national ambition that all P5 children should have fair and equal access to basic swimming skills, as reinforced by Scottish Swimming and endorsed through the Scottish Government's 2026 Budget announcement. To ensure equity of access across East Ayrshire's diverse communities, the Trust will work closely with Visions Leisure Centre and New Cumnock Pool so that all P5 learners, regardless of location, receive the same high-quality opportunity to learn to swim and develop vital water-safety skills.

Loyalty Promotions and Sponsorship

- 2.19 In 2026, the Trust East Ayrshire Leisure also plans to develop a suite of loyalty promotions and new sponsorship opportunities designed to strengthen community engagement and reward regular users across its venues and programmes, as well as enhance our relationship with local traders across East Ayrshire. Loyalty promotions could include repeat-visit rewards, discounted multi-session passes, and exclusive member offers that encourage sustained participation in sport, fitness, culture and community activities.
- 2.20 Alongside this, the Trust intends to develop a structured sponsorship offer that invites local businesses, partner organisations and regional stakeholders to support facilities, events and community programmes. These sponsorship opportunities will not only generate additional income to reinvest in services but will also help build deeper partnerships with organisations that share the Trust's vision for healthier, more active and more connected communities.
- 2.21 To enable the development of this area of the business, the proposal is to create a new Strategic Lead post for Business Growth. This strategic lead will work closely with the Executive Management Team and will report directly to the Chief Officer.

3 FINANCIAL IMPLICATIONS

- 3.1 The proposed schedule of charges for 2026/27 have been built into the income projections for the financial year. The 2026/27 budget will be presented to Trustees for approval in May. The management team also intend to present a 5-year budget proposal at the Board meeting in May that will reflect the growing aspirations of the Trust.
- 3.2 It is not envisaged that the proposed changes for 2026/27 will have any detrimental impact on current use of facilities or income levels.

4 EQUALITY IMPACT ASSESSMENT

- 4.1 An Equality Impact Assessment Screening has been carried out. As the review of charges is recommending minimal changes to the charging strategy at this point, no impacts have been identified.

PERFORMANCE AND AUDIT SUB-COMMITTEE



Recommendations:

It is recommended that Trustees:

- i. Consider and approve the proposed charges; and
- ii. Otherwise note the contents of the report.

Signature: *Anneke Freeel*

Designation: Chief Officer

Date: 3 February 2026