

# TRUST BOARD MEETING

**Date:** Tuesday 26 May 2026

**Location:** Galston Town Hall

**Start time:** 6pm

| <b>AGENDA</b>   |                   |                       |                               |
|---|-------------------|-----------------------|-------------------------------|
| <b>AGENDA ITEM</b>  | <b>FOR NOTING</b> | <b>FOR DISCUSSION</b> | <b>FOR APPROVAL/ DECISION</b> |
| <b>1. Apologies for Absence</b>   | ✓                 |                       |                               |
| <b>2. Declarations of Interest</b>  | ✓                 |                       |                               |
| <b>3. Minutes of previous meetings</b><br>3.1 Board Meeting: 24 February<br>3.2 P&ASC Meeting: 14 May 2026  | ✓                 |                       | ✓                             |
| <b>4. Quarterly Update Presentation</b>   |                   | ✓                     |                               |
| <b>5. Performance Report January – March 2026</b>   |                   |                       | ✓                             |
| <b>6. Trust Budget 2026/27</b>  |                   |                       | ✓                             |
| <b>7. 5 Year Budget Plan</b>  |                   |                       | ✓                             |
| <b>8. External Audit Plan 2025/26</b>   |                   |                       | ✓                             |
| <b>9. Strategic Framework 2026/36</b>   |                   |                       | ✓                             |
| <b>10. Performance Management Presentation</b>  |                   | ✓                     |                               |
| <b>11. Facility Strategy</b><br>Paper deferred until Sept 2026  |                   |                       | ✓                             |
| <b>12. Review of Constitution</b>   |                   |                       | ✓                             |
| <b>13. Critical Updates – Transfer of Additional Services</b>   | ✓                 |                       |                               |
| <b>14. Severance Report</b><br>This is a restricted document and not for onward circulation   |                   |                       | ✓                             |
| <b>15. AOCB</b>   |                   | ✓                     |                               |
| <b>16. Dates of Next Meetings:</b><br><b>Performance &amp; Audit Sub-Committee:</b> 18 August 2026<br><b>Trading Subsidiary:</b> 18 August 2026<br><b>Trust AGM / Board:</b> 8 September 2026 |                   |                       |                               |

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# REPORT TO BOARD OF TRUSTEES

## PERFORMANCE REPORT JANUARY TO MARCH 2026

Date: 26 May 2026

Agenda Item: 5

Report by: Anneke Freel, Chief Officer

### 1 INTRODUCTION

- 1.1 This report provides details of the Trust’s performance for the fourth quarter of 2025/26.
- 1.2 Given the transfer of additional services and the extensive remodelling exercise, the Board of Trustees have approved a revised reporting framework for the remainder of 2025/26. This framework will include:
- A quarterly performance update from the Chief Officer at Board
  - An Executive Management Priority Action Plan update at P&ASC and Board
  - A Financial Report at P&ASC and Board

As part of the remodelling exercise, further recommendations will be made for reporting from 2026 onwards to ensure proper scrutiny at 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 January to March 2026 was 572,663 which is an increase of 7.54% compared to the same period in 2024/25, giving an overall annual increase of 4.53%.
- 2.2 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, quarter 4 of 26/27 will be the last time that we will report on these indicators and in this way. A new performance measurement system will be presented at Board on 26 May 26.

| 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                    | 97                  | 86             | 334                    | 12456                         | 87                           | 57                    | 117                  |
| 2030 Target               | 30                  | 15             | 40                     | 20000                         | 50                           | 54                    | 106                  |
| Variance against baseline | 385%                | 1129%          | 1093%                  | 4%                            | 412%                         | 182%                  | 312%                 |
| Variance against target   | 223%                | 473%           | 735%                   | -38%                          | 74%                          | 90%                   | 193%                 |

## REPORT TO BOARD OF TRUSTEES

2.3 The risk register remains unchanged for this period. However, due to the significant change of scope and the new operating model, the management team have identified it as a priority for 26/27 and will be organising a risk workshop with Trustee to update the risk register to reflect the changing direction of the Trust.

2.4 The following table outlines progress on the priority actions that had been identified for the Executive Management team for 2025/26.

| 2025/26 Executive Management Team Priority Action Plan |   |          |          |          |             |  |
|--|---|----------|----------|----------|-------------|--|
| No   | Action                                      | Status   | Start    | Finish   | Lead        | Progress   |
| 1  | Regional Sports Park Masterplan             | Complete | 02/04/25 | 30/11/25 | S Clark     | Masterplan has been completed from FMG Consulting and presentation to National Governing Bodies and Board members. Working group has been established to take forward next steps and develop funding package. <u>This has been identified as an item for the 26/27 priority action plan</u>  |
| 2  | Cultural Kilmarnock                         | Started  | 02/04/25 | 02/04/28 | A Freel     | McLaughlin & Harvey contractors are on site. The Council and Trust are working with the contractor's PR team to develop a communication plan. <u>This action will continue into 26/27.</u>   |
| 3  | Doon Valley Leisure Centre                  | Started  | 02/04/25 | 31/03/27 | P Mathieson | Works are now postponed to summer 2027. An assessment on the impact on income and customers is currently being carried out and scoping of Dalmellington Library. <u>This has been identified for inclusion in the 26/27 priority action plan</u>   |
| 4  | Galston Town Hall                           | Complete | 02/04/25 | 31/10/25 | P Mathieson | Complete   |
| 5  | Review of Programming Strategy              | Started  | 01/08/25 | 31/01/25 | P Mathieson | Programming has now been separated into 2 strands: Community and Strategic. The community programming group is well established to ensure collaborative programming across the Trust. This is being led by S Clark. The Strategic Programming Group will be started in May 2026 and will be led by A Freel until the Director of Creative Activities is in post. <u>This action will be included within the 26/27 priority action plan</u> |
| 6  | Refurbishment of Burns House Museum         | Started  | 01/08/25 | 31/01/26 | P Mathieson | Additional works have started. Asbestos being removed from outdoor store. Due to be completed June 2026. <u>This action will be included within the 26/27 priority action plan</u>   |
| 7  | Review 2020-2030 Strategic Vision           | Complete | 10/10/25 | 11/11/25 | A Freel     | Draft Strategic Framework is being presented to Board in May for approval  |
| 8  | Development of Measurement Framework        | Complete | 10/10/25 | 11/11/25 | A Freel     | All measurements have been submitted and will form part of the new Framework to be presented to Board in May   |
| 9  | Development of Service Remodelling Plans    | Complete | 01/08/25 | 08/10/25 | A Freel     | Operational Model was approved by Board on the 11 November   |
| 10   | Consolidation of Organisational Remodelling | Complete | 09/10/25 | 11/11/25 | A Freel     | As above   |

# REPORT TO BOARD OF TRUSTEES



|    |   |          |          |          |             |  |
|----|---|----------|----------|----------|-------------|--|
| 11 | Preparation of Remodelling Consultation Plan                      | Complete | 09/10/25 | 11/11/25 | J Biggart   | A remodelling consultation plan has been developed. This will ensure staff engagement is undertaken in a phased approach will ensuring business continuity.  |
| 12 | Implementation of Remodelling Consultation Plan                   | Complete | 12/11/25 | 31/01/26 | J Biggart   | Phase 1 of the consultation plan is complete; phase 2 will commence on the 5 January 2026 and will <u>form part of the priority action plan for 2026/27</u>  |
| 13 | Development and implementation of Ayrshire 360 Campaign           | Complete | 12/11/25 | 31/03/26 | J Biggart   | A campaign has been developed which includes brand awareness and engagement with internal and external partners.   |
| 14 | Development of Organisational Training Plan                       | Complete | 12/11/25 | 31/03/26 | 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.                                      |
| 15 | Transfer of Galleon to Learn to Swim                              | Started  | 12/11/25 | 31/03/26 | P Mathieson | Aiming to Launch summer 2026 and <u>included in the priority action plan for 26/27</u>   |
| 16 | Transfer of Galleon from Gladstone to Legend                      | Complete | 12/11/25 | 31/03/26 | J Biggart   | Following initial meetings on the 31 October tasks associated with system configuration and member migration is now completion. Plans are underway to ensure all current members continue to gain turn style access at the Galleon with existing membership cards. System went live on 1 April 2026. |
| 17 | Development and Introduction of new membership package            | Started  | 02/04/25 | 11/11/25 | P Mathieson | Phase one completed with Gladstone to Legend transfer on 1st April. Phase 2 and 3 will be complete by December 2026 and is <u>included in the priority action plan for 26/27</u>   |
| 18 | Review of Fees and Charges  | Complete | 12/11/25 | 31/01/25 | J Biggart   | Fees & Charges for 2026/27 have been reviewed by P&ASC and approved by the Board of Trustees.  |
| 19 | Development of 26/27 Programme                                    | Complete | 12/11/25 | 31/01/26 | S Clark     | Programme launched in March for Spring/Summer and will launch in August for Autumn/Winter via 'The Guide' and online.  |
| 20 | Development and implementation of transfer of additional services | Complete | 12/11/25 | 31/03/26 | A Freel     | Proposals approved. EAC and A360 will work towards a transition action plan  |
| 21 | Register Trading Company  | Complete | 01/08/25 | 31/10/25 | A Freel     | C.I.C is now registered  |
| 22 | Recruit to Chair and Vacant Trustee positions                     | Started  | 12/11/25 | 31/03/26 | A Freel     | 18 people have expressed an interest in becoming a Trustee. They have been invited to submit a personal profile form by the 15 April   |
| 23 | Publish 2025/26 Annual Report                                     | Complete | 23/09/25 | 11/11/25 | J Biggart   | 2025/26 Annual Report is available online and in paper format  |
| 24 | Present Annual Report to EAC                                      | Complete | 11/12/25 | 11/12/25 | A Freel     | Report was presented to EAC on 11 December 2025 and was well received.   |
| 25 | Review organisational meeting schedule                            | Complete | 01/08/25 | 31/10/25 | J Biggart   | An organisational meeting schedule is complete and will be implement in Jan 2026   |
| 26 | Review of EALT representation on external groups                  | Complete | 01/08/25 | 31/10/25 | S Clark     | Template has been populated with allocation to new Strategic Leads, Development Managers etc. as part of   |

## REPORT TO BOARD OF TRUSTEES

|    |   |          |          |          |         |  |
|----|---|----------|----------|----------|---------|--|
|    |   |          |          |          |         | remodelling has been completed. Executive Management Team finalising handover dates.   |
| 27 | Development of a management appraisal programme | Complete | 01/10/25 | 31/12/25 | A Freel | Draft appraisal programme has been developed for discussion with Trade Unions. Will be piloted with the Executive Management team in 2026. |

2.7 The following table outlines the Priorities for 2026/27 that have been identified by the Executive Management Team.

| 2026/27 Executive Management Team Priority Action Plan |  |         |          |          |                         |          |
|--|--|---------|----------|----------|-------------------------|----------|
| No   | Action   | Status  | Start    | Finish   | Lead                    | Progress |
| 1  | Regional Sports Park Masterplan                        |         | 02/04/26 | 31/03/27 | S Clark                 |          |
| 2  | Cultural Kilmarnock                                    |         | 02/04/25 | 02/04/28 | A Freel                 |          |
| 3  | Doon Valley Leisure Centre                             |         | 02/04/26 | 31/03/27 | P Mathieson             |          |
| 4  | Review of Programming Strategy                         |         | 01/08/26 | 31/01/27 | A Freel                 |          |
| 5  | Refurbishment of Burns House Museum                    |         | 02/04/26 | 31/08/26 | P Mathieson             |          |
| 6  | Transfer of Galleon to Learn to Swim                   |         | 12/11/25 | 31/08/26 | P Mathieson             |          |
| 7  | Development and Introduction of new membership package |         | 02/04/25 | 11/11/26 | P Mathieson/<br>S Clark |          |
| 8  | Recruit to Chair and Vacant Trustee positions          | Started | 01/04/26 | 31/08/26 | A Freel                 |          |
| 9  | Revise Facility Strategy & Action plan                 |         | 01/04/26 | 31/03/27 | P Mathieson             |          |
| 10   | Revise Risk Register                                   |         | 01/04/26 | 31/12/27 | J Biggart               |          |
| 11   | Review of Service Level Agreement                      |         | 01/04/26 | 31/10/26 | A Freel                 |          |
| 12   | Review Office Accommodation                            |         | 01/04/26 | 31/05/26 | P Mathieson             |          |
| 13   | Develop Capital/Commercial Opportunities               |         | 01/04/26 | 14/05/26 | P Mathieson             |          |
| 14   | Developing Exchange Programme                          |         | 01/04/26 | 30/06/26 | J Biggart               |          |
| 15   | Financial Remodelling                                  |         | 01/04/26 | 31/12/26 | A Freel                 |          |
| 16   | Explore moving to Agency Governance Model              |         | 01/05/26 | 31/03/27 | A Freel                 |          |

### 3. CORPORATE DELIVERY PLAN 2024-26

3.1 A review of the final Corporate Delivery Plan has been undertaken. Of the 46 outputs within the plan, 23 have been completed. There has been no progress on 2 outputs. One was associated with the redevelopment of Darvel Town Hall. The feasibility study has been carried out in partnership with Darvel Regeneration Trust. However, due to the remodelling of our operating model, the work to raise the funds required has been put on hold and will be reprogrammed for 2028. The other was regarding the mobile library review, which will now be undertaken this year with a report back to board towards the end of 2026.

## REPORT TO BOARD OF TRUSTEES

3.2 21 outputs are in progress, but due to other priorities related to organisational growth, they have not been finalised. These will no be carried forward to our new 10 year Strategic Framework or revised Facility Strategy.

### 4. FINANCIAL PERFORMANCE

4.1 The financial performance quarter 4 report provides detail of the Trust's financial performance for the period January to March 2026. The outturn for East Ayrshire Leisure on 31<sup>st</sup> March 2026 is a favourable position £281,558. However, as outlined in the report, we would like to designate £251,580 for service improvements, leaving a final position of £29,978 to be added to reserves. 25/26 has been a challenging year with the continued closure of the Palace Theatre and Grand Hall and the integration of additional services, but this financial position demonstrates the ongoing strong financial processes and commitment from the management team to best value.

#### Recommendation/s:

It is recommended that Trustees:

- i. Approve the East Ayrshire Leisure Performs Report for the period January to March 2026
- ii. Approve the 2026/27 Priority Action Plan; and
- iii. Otherwise note the content of the report

Signature:

*Anneke Freed*

Designation: Chief Officer

Date: 14 May 2026



**FINANCIAL PERFORMANCE**  
**QUARTER 4**  
**JANUARY - MARCH**  
**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 1<sup>st</sup> 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**

|                 |   |                    |   |
|-----------------|---|--------------------|---|
| <b>ADVERSE:</b> |  | <b>FAVOURABLE:</b> |  |
|-----------------|---|--------------------|---|

## **SUMMARY STATEMENT**

The actual outturn for East Ayrshire Leisure at 31<sup>st</sup> March 2026 is a favourable variance of £281,558. This is following a drawdown from reserves relating to the £150k balance of savings.

This position has been achieved due to vacancies, income performance being better than anticipated particularly, management actions to minimise expenditure and maximising opportunities for external funding throughout the year.

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

The following items require funding designated for the future financial year to support service improvement and development. This will leave a final position balance of £29,978 which will be allocated to uncommitted reserves.

| <b>Items for Designation 2025/26</b>                                     |                 |
|--|-----------------|
| Boditrax (machine measures body fat, muscle mass etc.) - Deferred Income | 53,018          |
| Kawasaki (Gator at DCCP) - Deferred Income                               | 5,200           |
| Community Health Activity Team (CHAT) - Funding                          | 3,789           |
| English for Speakers of Other Languages (ESOL)                           | 23,332          |
| Community Councils   | 10,637          |
| Provision related to organisational remodelling                          | 49,915          |
| Provision related to ongoing insurance claim                             | 80,000          |
| Ayrshire360 Remodelling (balance of £50k)                                | 20,190          |
| Laptops  | 5,500           |
| <b>TOTAL</b>   | <b>£251,580</b> |

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 27<sup>th</sup> May 2025 Board meeting.

| <b>Service Division</b>                                 | <b>Annual Budget 2025/26</b> | <b>Annual Budget 2025/26 Qtr 1</b> | <b>Annual Budget 2025/26 Qtr 2</b> | <b>Annual Budget 2025/26 Qtr 3</b> | <b>Annual Budget 2025/26 Qtr 4</b> | <b>Comments</b> |
|---|------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|-----------------|
| <b>EXECUTIVE MANAGEMENT</b>                             |                              | 445,750                            | 460,790                            | 460,800                            | 460,770                            |                 |
| <b>SHARING OUR VISION</b>                               |                              | 1,085,560                          | 980,170                            | 955,360                            | 1,174,750                          |                 |
| <b>INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES</b> |                              | 648,950                            | 683,180                            | 701,760                            | 946,000                            |                 |
| <b>CREATING A SOLID FOUNDATION FOR GROWTH</b>           |                              | 171,860                            | 176,600                            | 176,580                            | 176,560                            |                 |
| <b>LEISURE AT THE HEART OF EVERY COMMUNITY</b>          |                              | 3,287,770                          | 3,542,600                          | 3,544,630                          | 3,603,190                          |                 |
| <b>LIVING YOUR BEST LIFE</b>                            |                              | 1,573,000                          | 1,441,430                          | 1,472,640                          | 1,409,460                          |                 |
| <b>PROTECTING ENVIRONMENT</b>                           |                              | 1,148,280                          | 1,190,110                          | 1,193,640                          | 1,225,010                          |                 |
| <b>TRADING</b>  |                              | 199,680                            | 246,390                            | 250,650                            | 600,020                            |                 |
|   |                              |                                    |                                    |                                    |                                    |                 |
| <b>EXISTING TRUST</b>                                   | 6,208,050                    |                                    |                                    |                                    |                                    |                 |
| <b>GALLEON</b>  | 139,790                      |                                    |                                    |                                    |                                    |                 |
| <b>VIBRANT COMMUNITIES</b>                              | 2,752,840                    |                                    |                                    |                                    |                                    |                 |
| <b>SAVINGS</b>  | (120,000)                    |                                    |                                    |                                    |                                    |                 |
| <b>TOTAL</b>  | <b>8,980,680</b>             | <b>8,560,850</b>                   | <b>8,721,270</b>                   | <b>8,756,060</b>                   | <b>9,595,760</b>                   |                 |
| <b>Management Fee</b>                                   | <b>(8,980,680)</b>           | <b>(8,545,880)</b>                 | <b>(8,650,190)</b>                 | <b>(8,650,190)</b>                 | <b>(9,265,530)</b>                 |                 |
| <b>Reserves</b>   | <b>0</b>                     | <b>(14,970)</b>                    | <b>(71,080)</b>                    | <b>(105,870)</b>                   | <b>(330,230)</b>                   |                 |
| <b>TOTAL</b>  | <b>0</b>                     | <b>0</b>                           | <b>0</b>                           | <b>0</b>                           | <b>0</b>                           |                 |

## **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 31/03/26 | Actual Exp as % of Annual Estimate | Actual Out-turn to 31/03/26 | Variance (Favourable) / Adverse |  |
|-----------------------------|---|-------------------------|---------------------------------|------------------------------------|-----------------------------|---------------------------------|--|
| 857,243                     | <b>EXECUTIVE MANAGEMENT</b>                             | 1,174,750               | 1,118,294                       | 95%                                | 1,118,294                   | (56,456)                        |  |
| 399,932                     | <b>SHARING OUR VISION</b>                               | 460,770                 | 482,710                         | 105%                               | 482,710                     | 21,940                          |  |
| 58,117                      | Vision Management Team                                  | 60,040                  | 90,139                          | 150%                               | 90,139                      | 30,099                          |  |
| 41,958                      | Visual Communications                                   | 44,650                  | 45,203                          | 101%                               | 45,203                      | 553                             |  |
| 195,280                     | Marketing & Tourism                                     | 216,370                 | 222,403                         | 103%                               | 222,403                     | 6,033                           |  |
| 34,166                      | Organisational Administration                           | 63,590                  | 54,123                          | 85%                                | 54,123                      | (9,467)                         |  |
| 70,412                      | Training & Engagement                                   | 76,120                  | 70,841                          | 93%                                | 70,841                      | (5,279)                         |  |
| 821,616                     | <b>INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES</b> | 946,000                 | 1,071,260                       | 113%                               | 1,071,260                   | 125,260                         |  |
| 62,956                      | People Management Team                                  | 99,270                  | 95,157                          | 96%                                | 95,157                      | (4,113)                         |  |
| 42,254                      | Volunteer & Placement                                   | 67,090                  | 71,385                          | 106%                               | 71,385                      | 4,295                           |  |
| 176,922                     | Systems & Data  | 214,500                 | 209,138                         | 98%                                | 209,138                     | (5,362)                         |  |
| 555,825                     | Corporate   | 583,740                 | 720,678                         | 123%                               | 720,678                     | 136,938                         |  |
| (16,341)                    | Active Community Hubs                                   | (18,600)                | (25,098)                        | 135%                               | (25,098)                    | (6,498)                         |  |
| 181,071                     | <b>CREATING A SOLID FOUNDATION FOR GROWTH</b>           | 176,560                 | 175,687                         | 100%                               | 175,687                     | (873)                           |  |
| 56,088                      | Growth Management Team                                  | 59,040                  | 62,405                          | 106%                               | 62,405                      | 3,365                           |  |
| 43,926                      | Finance   | 117,520                 | 113,282                         | 96%                                | 113,282                     | (4,238)                         |  |
| 15,278                      | Commercial (Business)                                   | 0                       | 0                               | 0%                                 | 0                           | 0                               |  |
| 2,140,189                   | <b>LEISURE AT THE HEART OF EVERY COMMUNITY</b>          | 3,603,190               | 3,135,938                       | 87%                                | 3,135,938                   | (467,252)                       |  |
| 70,824                      | Community Management Team                               | 120,720                 | 105,156                         | 87%                                | 105,156                     | (15,564)                        |  |
| 368,606                     | Cultural Hubs   | 297,810                 | 312,901                         | 105%                               | 312,901                     | 15,091                          |  |
| 486,783                     | Lifestyle Hubs  | 403,050                 | 295,098                         | 73%                                | 295,098                     | (107,952)                       |  |

|                  |                                   |                  |                  |             |                  |                 |  |
|------------------|-----------------------------------|------------------|------------------|-------------|------------------|-----------------|--|
| 911,558          | Library Hubs                      | 971,060          | 937,886          | 97%         | 937,886          | (33,174)        |  |
| 178,923          | Sport Hubs                        | 209,980          | 64,794           | 31%         | 64,794           | (145,186)       |  |
| 18,096           | Sport Football                    | 14,870           | 15,040           | 101%        | 15,040           | 170             |  |
| 105,399          | Management Arrangements           | 92,960           | 95,070           | 102%        | 95,070           | 2,110           |  |
| 0                | Community Health & Activity       | 415,410          | 361,766          | 87%         | 361,766          | (53,644)        |  |
| 0                | Older People's Wellbeing          | 88,360           | 75,106           | 85%         | 75,106           | (13,254)        |  |
| 0                | Lifeskills & Inclusion            | 306,510          | 271,485          | 89%         | 271,485          | (35,025)        |  |
| 0                | Communities                       | 682,460          | 601,636          | 88%         | 601,636          | (80,824)        |  |
| <b>1,041,555</b> | <b>LIVING YOUR BEST LIFE</b>      | <b>1,409,460</b> | <b>1,331,486</b> | <b>94%</b>  | <b>1,331,486</b> | <b>(77,974)</b> |  |
| 29,983           | Best Life Management Team         | 9,600            | 13,291           | 0%          | 13,291           | 3,691           |  |
| 173,691          | Sports                            | 130,340          | 146,686          | 113%        | 146,686          | 16,346          |  |
| 535,641          | Museums                           | 552,840          | 582,180          | 105%        | 582,180          | 29,340          |  |
| 157,240          | Performing Arts                   | 99,730           | 70,822           | 71%         | 70,822           | (28,908)        |  |
| 144,999          | Visual Arts                       | 162,650          | 157,076          | 97%         | 157,076          | (5,574)         |  |
| 0                | Galleon                           | (83,010)         | (5,886)          | 7%          | (5,886)          | 77,124          |  |
| 0                | Young People, Sport & Diversion   | 537,310          | 367,317          | 68%         | 367,317          | (169,993)       |  |
| <b>1,016,663</b> | <b>PROTECTING OUR ENVIRONMENT</b> | <b>1,225,010</b> | <b>1,226,717</b> | <b>100%</b> | <b>1,226,717</b> | <b>1,707</b>    |  |
| 63,828           | Environment Management Team       | 108,760          | 106,954          | 98%         | 106,954          | (1,806)         |  |
| 529,007          | Sustainability                    | 555,130          | 542,912          | 98%         | 542,912          | (12,218)        |  |
| 81,909           | Estates                           | 108,440          | 90,236           | 83%         | 90,236           | (18,204)        |  |
| 341,919          | Countryside                       | 296,060          | 325,197          | 110%        | 325,197          | 29,137          |  |
| 0                | Play & Early Intervention         | 156,620          | 161,418          | 103%        | 161,418          | 4,798           |  |
| <b>0</b>         | <b>TRADING</b>                    | <b>600,020</b>   | <b>772,110</b>   | <b>129%</b> | <b>772,110</b>   | <b>172,090</b>  |  |
| 0                | Event Management                  | 74,340           | 93,608           | 126%        | 93,608           | 19,268          |  |
| 0                | Corporate Catering                | 198,040          | 289,415          | 0%          | 289,415          | 91,375          |  |
| 0                | Community Catering                | 60,450           | (10,917)         | 0%          | (10,917)         | (71,367)        |  |
| 0                | Galleon Hospitality               | 57,940           | 65,398           | 0%          | 65,398           | 7,458           |  |

|                    |   |                    |                    |             |                    |                  |  |
|--------------------|---|--------------------|--------------------|-------------|--------------------|------------------|--|
| 65,779             | Commercial (Hospitality & Retail)           | (15,910)           | 92,023             | -578%       | 92,023             | 107,933          |  |
| 0                  | Hospitality Management Team                 | 225,160            | 242,584            | 108%        | 242,584            | 17,424           |  |
| <b>6,458,270</b>   | <b>TOTAL</b>                                | <b>9,595,760</b>   | <b>9,314,201</b>   | <b>97%</b>  | <b>9,314,201</b>   | <b>(281,559)</b> |  |
| <b>(5,921,648)</b> | <b>Management Fee</b>                       | <b>(9,265,530)</b> | <b>(9,265,529)</b> | <b>100%</b> | <b>(9,265,529)</b> | <b>1</b>         |  |
| <b>536,622</b>     | <b>TOTAL</b>                                | <b>330,230</b>     | <b>48,672</b>      |             | <b>48,672</b>      | <b>(281,558)</b> |  |
| <b>(506,690)</b>   | <b>Trs From Reserves</b>                    | <b>(330,230)</b>   | <b>(330,230)</b>   |             | <b>(330,230)</b>   | <b>0</b>         |  |
| <b>0</b>           | <b>Trs To Reserves</b>                      | <b>0</b>           | <b>0</b>           |             | <b>0</b>           | <b>0</b>         |  |
| <b>29,932</b>      | <b>TOTAL (after transfer from reserves)</b> | <b>0</b>           | <b>(281,558)</b>   |             | <b>(281,558)</b>   | <b>(281,558)</b> |  |
|                    | <b>External Funding</b>                     |                    |                    |             |                    |                  |  |
| <b>29,932</b>      | <b>TOTAL (after external funding)</b>       | <b>0</b>           | <b>(281,558)</b>   | <b>0</b>    | <b>(281,558)</b>   | <b>(281,558)</b> |  |

**TABLE B – OVERALL NET POSITION**

| Actual Out-turn to 31/03/25 | Service Division                            | Annual Estimate 2025/26 | Revised Actual Exp. to 31/03/26 | Actual Exp as % of Annual Estimate | Actual Out-turn to 31/03/26 | Variance (Favourable) / Adverse |  |
|-----------------------------|---|-------------------------|---------------------------------|------------------------------------|-----------------------------|---------------------------------|--|
| (2,582,086)                 | Income From Charitable Activities           | (5,678,070)             | (7,263,397)                     | 128%                               | (7,263,397)                 | (1,585,327)                     |  |
| (5,921,648)                 | Management Fee                              | (9,265,530)             | (9,265,529)                     | 100%                               | (9,265,529)                 | 1                               |  |
|                             | External Funding                            |                         |                                 |                                    |                             |                                 |  |
| <b>(8,503,734)</b>          | <b>TOTAL INCOME</b>                         | <b>(14,943,600)</b>     | <b>(16,528,926)</b>             | <b>111%</b>                        | <b>(16,528,926)</b>         | <b>(1,585,326)</b>              |  |
|                             |   |                         |                                 |                                    |                             |                                 |  |
| 5,517,493                   | Employee Costs                              | 11,081,290              | 11,525,023                      | 104%                               | 11,525,023                  | 443,733                         |  |
| 78,398                      | Transport Costs                             | 77,520                  | 125,898                         | 162%                               | 125,898                     | 48,378                          |  |
| 1,022,516                   | Premises Costs                              | 1,206,160               | 1,372,274                       | 114%                               | 1,372,274                   | 166,114                         |  |
| 2,011,661                   | Supplies & Services                         | 2,469,420               | 3,013,575                       | 122%                               | 3,013,575                   | 544,155                         |  |
| 56,930                      | Financing Costs                             | 56,570                  | 71,130                          | 126%                               | 71,130                      | 14,560                          |  |
| 187,400                     | Support Costs                               | 187,400                 | 187,400                         |                                    | 187,400                     | 0                               |  |
| 165,958                     | Governance Costs                            | 195,470                 | 282,298                         | 144%                               | 282,298                     | 86,828                          |  |
| <b>9,040,355</b>            | <b>TOTAL RESOURCES EXPENDED</b>             | <b>15,273,830</b>       | <b>16,577,598</b>               | <b>109%</b>                        | <b>16,577,598</b>           | <b>1,303,768</b>                |  |
|                             |   |                         |                                 |                                    |                             |                                 |  |
| <b>536,622</b>              | <b>NET POSITION</b>                         | <b>330,230</b>          | <b>48,672</b>                   |                                    | <b>48,672</b>               | <b>(281,558)</b>                |  |
| <b>(506,690)</b>            | <b>Trs From Reserves</b>                    | <b>(330,230)</b>        | <b>(330,230)</b>                |                                    | <b>(330,230)</b>            | <b>0</b>                        |  |
| <b>29,932</b>               | <b>TOTAL (after transfer from reserves)</b> | <b>0</b>                | <b>(281,558)</b>                |                                    | <b>(281,558)</b>            | <b>(281,558)</b>                |  |

## **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 31/03/26 | Actual Exp as % of Annual Estimate | Actual Out-turn to 31/03/26 | Variance (Favourable) / Adverse |
|-----------------------------|---|-------------------------|---------------------------------|------------------------------------|-----------------------------|---------------------------------|
| (5,064,405)                 | Executive Management                        | (8,090,780)             | (8,147,235)                     | 101%                               | (8,147,235)                 | (56,455)                        |
| <b>(193,910)</b>            | <b>Trs From Reserves</b>                    | <b>(150,000)</b>        | <b>(150,000)</b>                |                                    | <b>(150,000)</b>            | <b>0</b>                        |
| <b>(5,258,315)</b>          | <b>TOTAL OBJECTIVE ANALYSIS</b>             | <b>(8,240,780)</b>      | <b>(8,297,235)</b>              | <b>101%</b>                        | <b>(8,297,235)</b>          | <b>(56,455)</b>                 |
| (97,831)                    | Income From Charitable Activities           | 0                       | (74,800)                        |                                    | (74,800)                    | (74,800)                        |
| (5,921,648)                 | Management Fee                              | (9,265,530)             | (9,265,529)                     | 100%                               | (9,265,529)                 | 1                               |
| 0                           | External funding                            | 0                       | 0                               |                                    | 0                           | 0                               |
| <b>(6,019,479)</b>          | <b>TOTAL INCOME</b>                         | <b>(9,265,530)</b>      | <b>(9,340,329)</b>              | <b>101%</b>                        | <b>(9,340,329)</b>          | <b>(74,799)</b>                 |
| 295,880                     | Employee Costs                              | 495,650                 | 391,104                         | 79%                                | 391,104                     | (104,546)                       |
| 0                           | Transport Costs                             | 600                     | 1,580                           |                                    | 1,580                       | 980                             |
| 56,712                      | Premises Costs                              | (49,920)                | 7,081                           |                                    | 7,081                       | 57,001                          |
| 558,700                     | Supplies & Services                         | 708,640                 | 709,292                         | 100%                               | 709,292                     | 652                             |
| 0                           | Financing Costs                             | 0                       | 0                               |                                    | 0                           | 0                               |
| 0                           | Support Costs                               | 0                       | 0                               |                                    | 0                           | 0                               |
| 43,782                      | Governance Costs                            | 19,780                  | 84,037                          | 425%                               | 84,037                      | 64,257                          |
| <b>955,074</b>              | <b>TOTAL RESOURCES EXPENDED</b>             | <b>1,174,750</b>        | <b>1,193,094</b>                | <b>102%</b>                        | <b>1,193,094</b>            | <b>18,344</b>                   |
| <b>(5,064,405)</b>          | <b>NET POSITION</b>                         | <b>(8,090,780)</b>      | <b>(8,147,235)</b>              | <b>101%</b>                        | <b>(8,147,235)</b>          | <b>(56,455)</b>                 |
| <b>(193,910)</b>            | <b>Trs From Reserves</b>                    | <b>(150,000)</b>        | <b>(150,000)</b>                |                                    | <b>(150,000)</b>            | <b>0</b>                        |
| <b>(5,258,315)</b>          | <b>TOTAL (after transfer from reserves)</b> | <b>(8,240,780)</b>      | <b>(8,297,235)</b>              | <b>101%</b>                        | <b>(8,297,235)</b>          | <b>(56,455)</b>                 |

## Comments

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

Adverse variance relates to spend in relation to remodelling.

The following items for designation have been identified totalling £150,105 which would result in a revised adverse position of £93,650 for the service:

- Provision related to organisational remodelling £49,915
- Provision related to ongoing insurance claim £80,000
- Ayrshire360 Remodelling (balance of £50k) £20,190

## SHARING OUR VISION ANALYSIS

| Actual Out-turn to 31/03/25 | SHARING OUR VISION                          | Annual Estimate 2025/26 | Revised Actual Exp. to 31/03/26 | Actual Exp as % of Annual Estimate | Actual Out-turn to 31/03/26 | Variance (Favourable) / Adverse |
|-----------------------------|---|-------------------------|---------------------------------|------------------------------------|-----------------------------|---------------------------------|
| 58,117                      | Vision Management Team                      | 60,040                  | 90,139                          | 150%                               | 90,139                      | 30,099                          |
| 41,958                      | Visual Communications                       | 44,650                  | 45,203                          | 101%                               | 45,203                      | 553                             |
| 195,280                     | Marketing & Tourism                         | 216,370                 | 222,403                         | 103%                               | 222,403                     | 6,033                           |
| 34,166                      | Organisational Administration               | 63,590                  | 54,123                          | 85%                                | 54,123                      | (9,467)                         |
| 70,412                      | Training & Engagement                       | 76,120                  | 70,841                          | 93%                                | 70,841                      | (5,279)                         |
| 0                           | Trs From Reserves                           | 0                       | 0                               |                                    | 0                           | 0                               |
| <b>399,932</b>              | <b>TOTAL OBJECTIVE ANALYSIS</b>             | <b>460,770</b>          | <b>482,710</b>                  | <b>105%</b>                        | <b>482,710</b>              | <b>21,940</b>                   |
| (5,100)                     | Income From Charitable Activities           | (1,500)                 | (6,767)                         | 451%                               | (6,767)                     | (5,267)                         |
| <b>(5,100)</b>              | <b>TOTAL INCOME</b>                         | <b>(1,500)</b>          | <b>(6,767)</b>                  | <b>451%</b>                        | <b>(6,767)</b>              | <b>(5,267)</b>                  |
| 313,947                     | Employee Costs                              | 382,520                 | 366,849                         | 96%                                | 366,849                     | (15,671)                        |
| 255                         | Transport Costs                             | 0                       | 0                               |                                    | 0                           | 0                               |
| 0                           | Premises Costs                              | 0                       | 0                               |                                    | 0                           | 0                               |
| 87,861                      | Supplies & Services                         | 78,750                  | 119,845                         | 152%                               | 119,845                     | 41,095                          |
| 0                           | Financing Costs                             | 0                       | 0                               |                                    | 0                           | 0                               |
| 0                           | Support Costs                               | 0                       | 0                               |                                    | 0                           | 0                               |
| 2,969                       | Governance Costs                            | 1,000                   | 2,782                           | 278%                               | 2,782                       | 1,782                           |
| <b>405,032</b>              | <b>TOTAL RESOURCES EXPENDED</b>             | <b>462,270</b>          | <b>489,476</b>                  | <b>106%</b>                        | <b>489,476</b>              | <b>27,206</b>                   |
| <b>399,932</b>              | <b>NET POSITION</b>                         | <b>460,770</b>          | <b>482,710</b>                  | <b>105%</b>                        | <b>482,710</b>              | <b>21,940</b>                   |
| 0                           | Trs From Reserves                           | 0                       | 0                               |                                    | 0                           | 0                               |
| <b>399,932</b>              | <b>TOTAL (after transfer from reserves)</b> | <b>460,770</b>          | <b>482,710</b>                  | <b>105%</b>                        | <b>482,710</b>              | <b>21,940</b>                   |

| Comments   |
|--|
| <p><b>Sharing Our Vision</b> is responsible for Visual Communications; Marketing and Tourism; Organisational Administration; and Training and Engagement.</p> <p>Adverse variance relates predominantly to a long term absence and the subsequent cover by agency provision.</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 31/03/26 | Actual Exp as % of Annual Estimate | Actual Out-turn to 31/03/26 | Variance (Favourable) / Adverse |
|-----------------------------|--|-------------------------|---------------------------------|------------------------------------|-----------------------------|---------------------------------|
| 62,956                      | People Management Team                           | 99,270                  | 95,157                          | 96%                                | 95,157                      | (4,113)                         |
| 42,254                      | Volunteer & Placement                            | 67,090                  | 71,385                          | 106%                               | 71,385                      | 4,295                           |
| 176,922                     | Systems & Data                                   | 214,500                 | 209,138                         | 98%                                | 209,138                     | (5,362)                         |
| 555,825                     | Corporate  | 583,740                 | 720,678                         | 123%                               | 720,678                     | 136,938                         |
| (16,341)                    | Active Community Hubs                            | (18,600)                | (25,098)                        | 135%                               | (25,098)                    | (6,498)                         |
| <b>(46,140)</b>             | <b>Trs From Reserves</b>                         | <b>(3,330)</b>          | <b>(3,330)</b>                  |                                    | <b>(3,330)</b>              | <b>0</b>                        |
| <b>775,476</b>              | <b>TOTAL OBJECTIVE ANALYSIS</b>                  | <b>942,670</b>          | <b>1,067,930</b>                | <b>113%</b>                        | <b>1,067,930</b>            | <b>125,260</b>                  |
| (28,267)                    | Income From Charitable Activities                | (107,430)               | (119,314)                       | 111%                               | (119,314)                   | (11,884)                        |
| <b>(28,267)</b>             | <b>TOTAL INCOME</b>                              | <b>(107,430)</b>        | <b>(119,314)</b>                | <b>111%</b>                        | <b>(119,314)</b>            | <b>(11,884)</b>                 |
| 493,278                     | Employee Costs                                   | 675,210                 | 755,178                         | 112%                               | 755,178                     | 79,968                          |
| 423                         | Transport Costs                                  | 0                       | 60                              |                                    | 60                          | 60                              |
| 11,304                      | Premises Costs                                   | 12,270                  | 10,997                          | 90%                                | 10,997                      | (1,273)                         |
| 112,818                     | Supplies & Services                              | 132,530                 | 197,216                         | 149%                               | 197,216                     | 64,686                          |
| 0                           | Financing Costs                                  | 0                       | 0                               |                                    | 0                           | 0                               |
| 187,400                     | Support Costs                                    | 187,400                 | 187,400                         |                                    | 187,400                     | 0                               |
| 44,660                      | Governance Costs                                 | 46,020                  | 39,722                          | 86%                                | 39,722                      | (6,298)                         |
| <b>849,883</b>              | <b>TOTAL RESOURCES EXPENDED</b>                  | <b>1,053,430</b>        | <b>1,190,574</b>                | <b>113%</b>                        | <b>1,190,574</b>            | <b>137,144</b>                  |
| <b>821,616</b>              | <b>NET POSITION</b>                              | <b>946,000</b>          | <b>1,071,260</b>                | <b>113%</b>                        | <b>1,071,260</b>            | <b>125,260</b>                  |
| <b>(46,140)</b>             | <b>Trs From Reserves</b>                         | <b>(3,330)</b>          | <b>(3,330)</b>                  |                                    | <b>(3,330)</b>              | <b>0</b>                        |
| <b>775,476</b>              | <b>TOTAL (after transfer from reserves)</b>      | <b>942,670</b>          | <b>1,067,930</b>                | <b>113%</b>                        | <b>1,067,930</b>            | <b>125,260</b>                  |

### Comments

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

Adverse position is primarily due to additional costs relating to Disclosure requirements and Apprenticeship Levy. These additional costs are directly related to the service transfers that took place in April 2025 and the subsequent increase in staff numbers. Management are considering funding options for future years. One off costs for IT Refresh relating to service transfers and remodelling have also resulted in this position.

The following item for designation has been identified which would result in a revised adverse position of £130,760 for the service:

- Laptops £5,500

## 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 31/03/26 | Actual Exp as % of Annual Estimate | Actual Out-turn to 31/03/26 | Variance (Favourable) / Adverse |
|-----------------------------|---|-------------------------|---------------------------------|------------------------------------|-----------------------------|---------------------------------|
| 56,088                      | Growth Management Team                      | 59,040                  | 62,405                          | 106%                               | 62,405                      | 3,365                           |
| 43,926                      | Finance                                     | 117,520                 | 113,282                         | 96%                                | 113,282                     | (4,238)                         |
| 15,278                      | Commercial (Business)                       | 0                       | 0                               |                                    | 0                           | 0                               |
| <b>0</b>                    | <b>Trs From Reserves</b>                    | <b>0</b>                | <b>0</b>                        |                                    | <b>0</b>                    | <b>0</b>                        |
| <b>115,292</b>              | <b>TOTAL OBJECTIVE ANALYSIS</b>             | <b>176,560</b>          | <b>175,687</b>                  | <b>100%</b>                        | <b>175,687</b>              | <b>(873)</b>                    |
| (432,595)                   | Income From Charitable Activities           | 0                       | (12,598)                        |                                    | (12,598)                    | (12,598)                        |
| <b>(432,595)</b>            | <b>TOTAL INCOME</b>                         | <b>0</b>                | <b>(12,598)</b>                 |                                    | <b>(12,598)</b>             | <b>(12,598)</b>                 |
| 324,503                     | Employee Costs                              | 153,810                 | 154,468                         | 100%                               | 154,468                     | 658                             |
| 0                           | Transport Costs                             | 0                       | 0                               |                                    | 0                           | 0                               |
| 151                         | Premises Costs                              | 0                       | 0                               |                                    | 0                           | 0                               |
| 271,957                     | Supplies & Services                         | 0                       | 33                              |                                    | 33                          | 33                              |
| 0                           | Financing Costs                             | 0                       | 0                               |                                    | 0                           | 0                               |
| 0                           | Support Costs                               | 0                       | 0                               |                                    | 0                           | 0                               |
| 17,056                      | Governance Costs                            | 22,750                  | 33,785                          | 149%                               | 33,785                      | 11,035                          |
| <b>613,666</b>              | <b>TOTAL RESOURCES EXPENDED</b>             | <b>176,560</b>          | <b>188,285</b>                  | <b>107%</b>                        | <b>188,285</b>              | <b>11,725</b>                   |
| <b>181,071</b>              | <b>NET POSITION</b>                         | <b>176,560</b>          | <b>175,687</b>                  | <b>100%</b>                        | <b>175,687</b>              | <b>(873)</b>                    |
| <b>0</b>                    | <b>Trs From Reserves</b>                    | <b>0</b>                | <b>0</b>                        |                                    | <b>0</b>                    | <b>0</b>                        |
| <b>181,071</b>              | <b>TOTAL (after transfer from reserves)</b> | <b>176,560</b>          | <b>175,687</b>                  | <b>100%</b>                        | <b>175,687</b>              | <b>(873)</b>                    |

| Comments  |
|---|
| <p><b>Creating A Solid Foundation For Growth</b> is responsible for Financial Reporting &amp; Commercial (Business).</p> <p>Small variance on employee costs is due to reduced hours for an employee offset by additional staff costs relating to the integration of services and the setting up of the 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 31/03/26 | Actual Exp as % of Annual Estimate | Actual Out-turn to 31/03/26 | Variance (Favourable) / Adverse |
|-----------------------------|---|-------------------------|---------------------------------|------------------------------------|-----------------------------|---------------------------------|
| 70,824                      | Community Management Team                   | 120,720                 | 105,156                         | 87%                                | 105,156                     | (15,564)                        |
| 368,606                     | Cultural Hubs                               | 297,810                 | 312,901                         | 105%                               | 312,901                     | 15,091                          |
| 486,783                     | Lifestyle Hubs                              | 403,050                 | 295,098                         | 73%                                | 295,098                     | (107,952)                       |
| 911,558                     | Library Hubs                                | 971,060                 | 937,886                         | 97%                                | 937,886                     | (33,174)                        |
| 178,923                     | Sport Hubs                                  | 209,980                 | 64,794                          | 31%                                | 64,794                      | (145,186)                       |
| 18,096                      | Sport Football                              | 14,870                  | 15,040                          | 101%                               | 15,040                      | 170                             |
| 105,399                     | Management Arrangements                     | 92,960                  | 95,070                          | 102%                               | 95,070                      | 2,110                           |
| 0                           | Community Health & Activity                 | 415,410                 | 361,766                         | 87%                                | 361,766                     | (53,644)                        |
| 0                           | Older People's Wellbeing                    | 88,360                  | 75,106                          | 85%                                | 75,106                      | (13,254)                        |
| 0                           | Lifeskills & Inclusion                      | 306,510                 | 271,485                         | 89%                                | 271,485                     | (35,025)                        |
| 0                           | Communities                                 | 682,460                 | 601,636                         | 88%                                | 601,636                     | (80,824)                        |
| <b>(112,180)</b>            | <b>Trs From Reserves</b>                    | <b>(27,910)</b>         | <b>(27,910)</b>                 |                                    | <b>(27,910)</b>             | <b>0</b>                        |
| <b>2,028,009</b>            | <b>TOTAL OBJECTIVE ANALYSIS</b>             | <b>3,575,280</b>        | <b>3,108,028</b>                | <b>87%</b>                         | <b>3,108,028</b>            | <b>(467,252)</b>                |
| (1,038,890)                 | Income From Charitable Activities           | (1,310,170)             | (2,345,555)                     | 179%                               | (2,345,555)                 | (1,035,385)                     |
| <b>(1,038,890)</b>          | <b>TOTAL INCOME</b>                         | <b>(1,310,170)</b>      | <b>(2,345,555)</b>              | <b>179%</b>                        | <b>(2,345,555)</b>          | <b>(1,035,385)</b>              |
| 2,239,084                   | Employee Costs                              | 4,050,820               | 4,555,678                       | 112%                               | 4,555,678                   | 504,858                         |
| 23,181                      | Transport Costs                             | 16,810                  | 43,911                          | 261%                               | 43,911                      | 27,101                          |
| 538,247                     | Premises Costs                              | 489,560                 | 508,370                         | 104%                               | 508,370                     | 18,810                          |
| 320,158                     | Supplies & Services                         | 317,450                 | 313,527                         | 99%                                | 313,527                     | (3,923)                         |
| 29,780                      | Financing Costs                             | 27,910                  | 41,170                          |                                    | 41,170                      | 13,260                          |
| 0                           | Support Costs                               | 0                       | 0                               |                                    | 0                           | 0                               |
| 28,630                      | Governance Costs                            | 10,810                  | 18,837                          | 174%                               | 18,837                      | 8,027                           |
| <b>3,179,079</b>            | <b>TOTAL RESOURCES EXPENDED</b>             | <b>4,913,360</b>        | <b>5,481,493</b>                | <b>112%</b>                        | <b>5,481,493</b>            | <b>568,133</b>                  |
| <b>2,140,189</b>            | <b>NET POSITION</b>                         | <b>3,603,190</b>        | <b>3,135,938</b>                | <b>87%</b>                         | <b>3,135,938</b>            | <b>(467,252)</b>                |
| <b>(112,180)</b>            | <b>Trs From Reserves</b>                    | <b>(27,910)</b>         | <b>(27,910)</b>                 |                                    | <b>(27,910)</b>             | <b>0</b>                        |
| <b>2,028,009</b>            | <b>TOTAL (after transfer from reserves)</b> | <b>3,575,280</b>        | <b>3,108,028</b>                | <b>87%</b>                         | <b>3,108,028</b>            | <b>(467,252)</b>                |

## 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 has managed to achieve a favourable position as overall income performance was better than anticipated and some vacancies were not filled 2025/26.

The following items for designation have been identified totalling £95,975 which would result in a revised favourable position of £371,277 for the service:

- Boditrax - Deferred Income £53,018
- Kawasaki - Deferred Income £5,200
- CHAT (Community Health Activity Team) - Funding £3,789
- ESOL (English for Speakers of Other Languages) £23,332
- Community Councils £10,637

## LIVING YOUR BEST LIFE ANALYSIS

| Actual Out-turn to 31/03/25 | LIVING YOUR BEST LIFE                       | Annual Estimate 2025/26 | Revised Actual Exp. to 31/03/26 | Actual Exp as % of Annual Estimate | Actual Out-turn to 31/03/26 | Variance (Favourable) / Adverse |
|-----------------------------|---|-------------------------|---------------------------------|------------------------------------|-----------------------------|---------------------------------|
| 29,983                      | Best Life Management Team                   | 9,600                   | 13,291                          |                                    | 13,291                      | 3,691                           |
| 173,691                     | Sports                                      | 130,340                 | 146,686                         | 113%                               | 146,686                     | 16,346                          |
| 535,641                     | Museums                                     | 552,840                 | 582,180                         | 105%                               | 582,180                     | 29,340                          |
| 157,240                     | Performing Arts                             | 99,730                  | 70,822                          | 71%                                | 70,822                      | (28,908)                        |
| 144,999                     | Visual Arts                                 | 162,650                 | 157,076                         | 97%                                | 157,076                     | (5,574)                         |
| 0                           | Galleon                                     | (83,010)                | (5,886)                         | 7%                                 | (5,886)                     | 77,124                          |
| 0                           | Young People, Sport & Diversion             | 537,310                 | 367,317                         | 68%                                | 367,317                     | (169,993)                       |
| <b>(95,190)</b>             | <b>Trs From Reserves</b>                    | <b>(107,570)</b>        | <b>(107,570)</b>                |                                    | <b>(107,570)</b>            | <b>0</b>                        |
| <b>946,365</b>              | <b>TOTAL OBJECTIVE ANALYSIS</b>             | <b>1,301,890</b>        | <b>1,223,916</b>                | <b>94%</b>                         | <b>1,223,916</b>            | <b>(77,974)</b>                 |
|                             |   |                         |                                 |                                    |                             |                                 |
| (812,199)                   | Income From Charitable Activities           | (3,418,840)             | (3,539,091)                     | 104%                               | (3,539,091)                 | (120,251)                       |
| <b>(812,199)</b>            | <b>TOTAL INCOME</b>                         | <b>(3,418,840)</b>      | <b>(3,539,091)</b>              | <b>104%</b>                        | <b>(3,539,091)</b>          | <b>(120,251)</b>                |
| 999,724                     | Employee Costs                              | 3,387,240               | 3,300,253                       | 97%                                | 3,300,253                   | (86,987)                        |
| 23,894                      | Transport Costs                             | 16,980                  | 18,076                          | 106%                               | 18,076                      | 1,096                           |
| 309,645                     | Premises Costs                              | 604,530                 | 673,039                         | 111%                               | 673,039                     | 68,509                          |
| 487,682                     | Supplies & Services                         | 722,350                 | 764,646                         | 106%                               | 764,646                     | 42,296                          |
| 17,480                      | Financing Costs                             | 18,990                  | 18,990                          |                                    | 18,990                      | 0                               |
| 0                           | Support Costs                               | 0                       | 0                               |                                    | 0                           | 0                               |
| 15,329                      | Governance Costs                            | 78,210                  | 95,574                          | 122%                               | 95,574                      | 17,364                          |
| <b>1,853,754</b>            | <b>TOTAL RESOURCES EXPENDED</b>             | <b>4,828,300</b>        | <b>4,870,577</b>                | <b>101%</b>                        | <b>4,870,577</b>            | <b>42,277</b>                   |
|                             |   |                         |                                 |                                    |                             |                                 |
| <b>1,041,555</b>            | <b>NET POSITION</b>                         | <b>1,409,460</b>        | <b>1,331,486</b>                | <b>94%</b>                         | <b>1,331,486</b>            | <b>(77,974)</b>                 |
| <b>(95,190)</b>             | <b>Trs From Reserves</b>                    | <b>(107,570)</b>        | <b>(107,570)</b>                |                                    | <b>(107,570)</b>            | <b>0</b>                        |
| <b>946,365</b>              | <b>TOTAL (after transfer from reserves)</b> | <b>1,301,890</b>        | <b>1,223,916</b>                | <b>94%</b>                         | <b>1,223,916</b>            | <b>(77,974)</b>                 |

### 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 has been achieved due to management action taken to control expenditure budgets and savings made 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 31/03/25 | PROTECTING OUR ENVIRONMENT                  | Annual Estimate 2025/26 | Revised Actual Exp. to 31/03/26 | Actual Exp as % of Annual Estimate | Actual Out-turn to 31/03/26 | Variance (Favourable) / Adverse |
|-----------------------------|---|-------------------------|---------------------------------|------------------------------------|-----------------------------|---------------------------------|
| 63,828                      | Environment Management Team                 | 108,760                 | 106,954                         | 98%                                | 106,954                     | (1,806)                         |
| 529,007                     | Sustainability                              | 555,130                 | 542,912                         | 98%                                | 542,912                     | (12,218)                        |
| 81,909                      | Estates                                     | 108,440                 | 90,236                          | 83%                                | 90,236                      | (18,204)                        |
| 341,919                     | Countryside                                 | 296,060                 | 325,197                         | 110%                               | 325,197                     | 29,137                          |
| 0                           | Play & Early Intervention                   | 156,620                 | 161,418                         | 103%                               | 161,418                     | 4,798                           |
| <b>(59,270)</b>             | <b>Trs From Reserves</b>                    | <b>(11,420)</b>         | <b>(11,420)</b>                 |                                    | <b>(11,420)</b>             | <b>0</b>                        |
| <b>957,393</b>              | <b>TOTAL OBJECTIVE ANALYSIS</b>             | <b>1,213,590</b>        | <b>1,215,297</b>                | <b>100%</b>                        | <b>1,215,297</b>            | <b>1,707</b>                    |
| (167,204)                   | Income From Charitable Activities           | (92,590)                | (185,224)                       | 200%                               | (185,224)                   | (92,634)                        |
| <b>(167,204)</b>            | <b>TOTAL INCOME</b>                         | <b>(92,590)</b>         | <b>(185,224)</b>                | <b>200%</b>                        | <b>(185,224)</b>            | <b>(92,634)</b>                 |
| 851,077                     | Employee Costs                              | 1,122,250               | 1,157,697                       | 103%                               | 1,157,697                   | 35,447                          |
| 30,645                      | Transport Costs                             | 28,130                  | 41,620                          | 148%                               | 41,620                      | 13,490                          |
| 106,458                     | Premises Costs                              | 78,830                  | 83,314                          | 106%                               | 83,314                      | 4,484                           |
| 172,486                     | Supplies & Services                         | 61,820                  | 114,813                         | 186%                               | 114,813                     | 52,993                          |
| 9,670                       | Financing Costs                             | 9,670                   | 10,970                          |                                    | 10,970                      | 1,300                           |
| 0                           | Support Costs                               | 0                       | 0                               |                                    | 0                           | 0                               |
| 13,532                      | Governance Costs                            | 16,900                  | 3,527                           | 21%                                | 3,527                       | (13,373)                        |
| <b>1,183,868</b>            | <b>TOTAL RESOURCES EXPENDED</b>             | <b>1,317,600</b>        | <b>1,411,940</b>                | <b>107%</b>                        | <b>1,411,940</b>            | <b>94,340</b>                   |
| <b>1,016,663</b>            | <b>NET POSITION</b>                         | <b>1,225,010</b>        | <b>1,226,717</b>                | <b>100%</b>                        | <b>1,226,717</b>            | <b>1,707</b>                    |
| <b>(59,270)</b>             | <b>Trs From Reserves</b>                    | <b>(11,420)</b>         | <b>(11,420)</b>                 |                                    | <b>(11,420)</b>             | <b>0</b>                        |
|                             | <b>Designated Funds</b>                     |                         |                                 |                                    |                             | <b>0</b>                        |
|                             | <b>Trs To Reserves</b>                      |                         |                                 |                                    |                             | <b>0</b>                        |
| <b>957,393</b>              | <b>TOTAL (after transfer from reserves)</b> | <b>1,213,590</b>        | <b>1,215,297</b>                | <b>100%</b>                        | <b>1,215,297</b>            | <b>1,707</b>                    |

**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.

Small adverse variance relates predominantly to new employee for the Roundhouse offset against extra income from the Treehouse Residential Centre and professional services provided during the year for bat surveys.

## TRADING ANALYSIS

| Actual Out-turn to 31/03/25 | TRADING                                     | Annual Estimate 2025/26 | Revised Actual Exp. to 31/03/26 | Actual Exp as % of Annual Estimate | Actual Out-turn to 31/03/26 | Variance (Favourable) / Adverse |
|-----------------------------|---|-------------------------|---------------------------------|------------------------------------|-----------------------------|---------------------------------|
| 0                           | Event Management                            | 74,340                  | 93,608                          | 126%                               | 93,608                      | 19,268                          |
| 0                           | Galleon Hospitality                         | 57,940                  | 65,398                          | 113%                               | 65,398                      | 7,458                           |
| 65,779                      | Commercial (Hospitality & Retail)           | (15,910)                | 92,023                          | -578%                              | 92,023                      | 107,933                         |
| 0                           | Hospitality Management Team                 | 225,160                 | 242,584                         | 108%                               | 242,584                     | 17,424                          |
| 0                           | <b>Trs From Reserves</b>                    | <b>(30,000)</b>         | <b>(30,000)</b>                 |                                    | <b>(30,000)</b>             | <b>0</b>                        |
| <b>65,779</b>               | <b>TOTAL OBJECTIVE ANALYSIS</b>             | <b>570,020</b>          | <b>742,110</b>                  | <b>130%</b>                        | <b>742,110</b>              | <b>172,090</b>                  |
|                             |   |                         |                                 |                                    |                             |                                 |
| 0                           | Income From Charitable Activities           | (747,540)               | (980,049)                       | 131%                               | (980,049)                   | (232,509)                       |
| 0                           | <b>TOTAL INCOME</b>                         | <b>(747,540)</b>        | <b>(980,049)</b>                | <b>131%</b>                        | <b>(980,049)</b>            | <b>(232,509)</b>                |
| 0                           | Employee Costs                              | 813,790                 | 843,797                         | 104%                               | 843,797                     | 30,007                          |
| 0                           | Transport Costs                             | 15,000                  | 20,652                          |                                    | 20,652                      | 5,652                           |
| 0                           | Premises Costs                              | 70,890                  | 89,473                          | 126%                               | 89,473                      | 18,583                          |
| 0                           | Supplies & Services                         | 447,880                 | 794,204                         | 177%                               | 794,204                     | 346,324                         |
| 0                           | Financing Costs                             | 0                       | 0                               |                                    | 0                           | 0                               |
| 0                           | Support Costs                               | 0                       | 0                               |                                    | 0                           | 0                               |
| 0                           | Governance Costs                            | 0                       | 4,033                           |                                    | 4,033                       | 4,033                           |
| 0                           | <b>TOTAL RESOURCES EXPENDED</b>             | <b>1,347,560</b>        | <b>1,752,159</b>                | <b>130%</b>                        | <b>1,752,159</b>            | <b>404,599</b>                  |
|                             |   |                         |                                 |                                    |                             |                                 |
| 0                           | <b>NET POSITION</b>                         | <b>600,020</b>          | <b>772,110</b>                  | <b>129%</b>                        | <b>772,110</b>              | <b>172,090</b>                  |
| 0                           | <b>Trs From Reserves</b>                    | <b>(30,000)</b>         | <b>(30,000)</b>                 |                                    | <b>(30,000)</b>             | <b>0</b>                        |
|                             | <b>Designated Funds</b>                     |                         |                                 |                                    |                             | <b>0</b>                        |
|                             | <b>Trs To Reserves</b>                      |                         |                                 |                                    |                             | <b>0</b>                        |
| 0                           | <b>TOTAL (after transfer from reserves)</b> | <b>570,020</b>          | <b>742,110</b>                  | <b>130%</b>                        | <b>742,110</b>              | <b>172,090</b>                  |

### Comments

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

Adverse position relates to the appointment of the Strategic Lead for Hospitality & Retail and the transfer of additional catering services in year - a full review of the service is currently ongoing and shortfall has been covered via existing trust resources.

Both Corporate and Community Catering share resources to deliver each service so the favourable position for Community Catering and adverse position for Corporate is not a true reflection of each service. Commercial Hospitality has required investment in training, recruitment and equipment / maintenance to ensure our venues are safe, clean and fit for purpose,

## **RESERVES AS AT 31<sup>st</sup> MARCH 2026**

### **Notes**

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

The 1<sup>st</sup> table is a summary report and the 2<sup>nd</sup> 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 2<sup>nd</sup> 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

| <b>UNRESTRICTED RESERVES</b>       | 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         |                            |               |               |               | 55,070         | 99,092         |  |
| 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        | 153,300        | 28,390         | see Allocated Table  |
| MGTR FUNDS                         | 80,533         |                 | 80,533                |                      | 80,533          | -37,903                    | 14,970        | 32,780        | 15,790        | 15,990         | 38,906         | 25-26 Allocations:-<br>£62,890 - Malky McCormick Collection (Qtr 1 £14,970 + Qtr 2 £16,400 + Qtr 3 £15,970)<br>£6k - support Malky McCormick project<br>£8k - support exhibition at Baird (Qtr 2 £6,380)<br>£10k - support Boswell Book Festival (Qtr 2) |
| FIXED ASSET RESERVE                | 34,920         |                 | 34,920                |                      | 34,920          |                            |               |               |               |                | 34,920         |  |
| HOLIDAY PAY PROVISION              | (60,874)       |                 | (60,874)              |                      | (60,874)        |                            |               |               |               |                | (60,874)       |  |
| <b>TOTAL UNRESTRICTED RESERVES</b> | <b>851,658</b> | <b>(29,921)</b> | <b>821,738</b>        | <b>0</b>             | <b>821,737</b>  | <b>-37,903</b>             | <b>14,970</b> | <b>56,105</b> | <b>34,790</b> | <b>224,360</b> | <b>529,415</b> |  |

## Allocated Reserves Analysis

| <b>ALLOCATED RESERVES</b>          | 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         | 0              | 20 June 2024 Board                    | Complete                                 |       |
| Potential NDR Liability            | 1,750         |                 | 1,750                 |                      | 1,750           |                            |          |          |               | 1,750         | 0              | 20 June 2024 Board                    | Complete                                 |       |
| Regional Sports Park               | 30,000        |                 | 30,000                |                      | 30,000          |                            |          |          |               |               | 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         |                            |          |          |               | 150,000       | 1,000          |                                       | Complete- release balance as uncommitted |       |
|                                    | 0             |                 | 0                     |                      | 0               |                            |          |          |               |               | 0              |                                       |  |       |
| <b>TOTAL ALLOCATED RESERVES</b>    | <b>53,015</b> | <b>0</b>        | <b>53,015</b>         | <b>171,000</b>       | <b>224,015</b>  |                            | <b>0</b> | <b>0</b> | <b>23,325</b> | <b>19,000</b> | <b>153,300</b> | <b>28,390</b>                         |  |       |

## **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

| <b>Project</b>                     | <b>Partners</b>   | <b>Balance b/f 01.04.25</b> | <b>Balance at 31.03.26</b> | <b>Expected Completion Date</b> |
|------------------------------------|---|-----------------------------|----------------------------|---------------------------------|
| Ayrshire Libraries Forum           | North Ayrshire Council/South Ayrshire Council/East Ayrshire Council | (£3,593)                    | (£3,479)                   | Ongoing                         |
| VACMA                              | Creative Scotland / Other Ayrshire Authorities                      | (£4,664)                    | (£2,782)                   | Dec 2026                        |
| 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                         |
| 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)                   | (£56,060)                  | Ongoing                         |
| Jumpstart                          | EAC   | £0                          | (£222)                     | Ongoing                         |
| Celebration Wood                   | n/a   | (£2,100)                    | (£671)                     | Ongoing                         |

|  |                      |          |            |          |
|--|----------------------|----------|------------|----------|
| Parental Employability - Work Experience     | EAC                  | (£1,133) | (£1,121)   | Ongoing  |
| Bikeability                                  | Scottish Cycling/ARA | £0       | (£27,151)  | Jun 2026 |
| Parkinson's UK Physical Activity Grants 2025 | Parkinsons UK        | £0       | (£2,530)   | Dec 2026 |
| Ice Hockey Spectator Charge                  | Ice Hockey Club      | £0       | (£8,186)   | Ongoing  |
| Commercial Opportunities                     | EAC                  | £0       | (£116,000) | Ongoing  |
| Barony Goals                                 | EAC                  | £0       | (£42,000)  | Ongoing  |
| Sports Council                               | EAC/Sport Council    | £0       | (£4,259)   | Ongoing  |
| Talented Athlete Support Programme           | EAC/Sports Council   | £0       | (£10,910)  | Ongoing  |
| Youth Work Network                           | EAC                  | £0       | (£14,677)  | Ongoing  |
| Bowling League                               | Galleon Bowling      | £0       | (£624)     | Ongoing  |
| Galleon Bowling Club                         | Galleon Bowling      | £0       | (£91)      | Ongoing  |
| Meals & More                                 | EAC                  | £0       | (£3,480)   | Ongoing  |

|                    |     |    |          |         |
|--------------------|-----|----|----------|---------|
| Community Benefits | EAC | £0 | (£4,144) | Ongoing |
|--------------------|-----|----|----------|---------|

### **Additional Information**

**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. Funds will be used to purchase additional digital tablets - these are currently being sourced to ensure that what we purchase meets all requirements.

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

**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.

**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

**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.

**Ice Hockey Spectator Charge** – Funds relating to ice hockey spectator charge at Galleon Leisure Centre allocated here initially and to be reimbursed to Ice Hockey Club. The Ice Hockey Club have been asked to submit an invoice to allow funds to be paid over.

**Commercial Opportunities** – Plans are in place to commission an architect and other professional services from the framework to do some work on some of our properties.

**Barony Goals** – Goals have been delivered and built and the old goals are awaiting to be collected.

**Sports Council** – The Sports Council is hosted within East Ayrshire Leisure/Council and administration support from the Club Development Manager within Community Pathways, 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 affiliation fees and coach education costs and previously there was an EAC Contribution of £10,700 per year, however clarification on whether this will continue will be required. Income and expenditure fluctuates each year based on number of affiliated members, funding awards granted and coach education fees. We have since approved the 2025/26 finances following the transfer of balances from EAC.

**Talented Athlete Support Programme** – This is a rolling budget that continues from year to year and is used to support athletes with a financial package and free leisure/gym membership on a yearly basis. Traditionally this is a depleting budget line however we have previously received sponsorship to maintain this and will continue to seek this moving forward. We have since approved the 2025/26 finances following the transfer of balances from EAC.

**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. We have since approved the 2025/26 finances following the transfer of balances from EAC.

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

**Galleon Bowling Club** – Funds will be utilised for future tournaments prizes.

**Meals & More** – These funds have transferred from EAC and it is anticipated that this will be used towards lunches for kids during the summer holidays.

**Community Benefits** - These funds have transferred from EAC and plans are yet to be finalised about how this funding will be spent to provide hospitality benefit to the community.

## **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 |
|---|--|--------------------------|---------------------|
| Living Your Best Life                   | Brownings Bakers - Malky McCormick: A Life in Colour                             | £1,134                   | £1,134              |
| Protecting Your Environment             | Better Breaks - Treehouse  | £33,242                  | £0                  |
| Leisure at the Heart of Every Community | Public Health Scotland, managed by Alliance Scotland - Gambling Harms Initiative | £10,000                  | £0                  |
| <b>TOTAL</b>                            |  | <b>£44,376</b>           | <b>£1,134</b>       |

## EXTERNAL FUNDING DECLINED APPLICATIONS

| Section                     | Name of Funding Provider and Project            | Value of Funding/Support | Comments   |
|-----------------------------|---|--------------------------|--|
| 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. |
| Living Your Best Life       | MGS - Conserving the Tapestries                 | £60,000                  | Proposed engagement programme did not include the budget. However, the proposed engagement programme was going to be paid from EALT budgets and not grant funding, which was to pay for the conservation, remounting and redisplay of the tapestries.  |
| Protecting Your Environment | SOAC - Horse access gates                       | £2,400                   | Falls out with the criteria for this round of funding  |
| <b>TOTAL</b>                |   | <b>£69,900</b>           |  |



# CORPORATE DELIVERY PLAN

## RECORD OF PROGRESS

APRIL 2025 – MARCH 2026












**KEY:**

|                                 |    |
|---------------------------------|----|
| Chief Officer                   | AF |
| Director: Corporate Activities  | JB |
| Director: Commercial Activities | PM |

|   |    |
|---|----|
| Strategic Lead: Leisure at the Heart of Every Community | GR |
| Strategic Lead: Hospitality                             | IA |
| Strategic Lead: Protecting our Environment              | CK |
| Strategic Lead: Event Management                        | NE |



|   |    |
|---|----|
| Strategic Lead: Marketing & Communication | DR |
| Strategic Lead: Financial Management      | LR |
| Strategic Lead: Organisational Culture    | IP |

|  |   |   |
|--|---|---|
|  - No Progress |  - Some Progress |  - Complete |
|--|---|---|

| SHARING OUR VISION  |      |   |  |
|---|------|---|--|
| Strategic Objective: To create a programme of community engagement activities which includes consultation with our customers and potential customers about existing and future facilities and services and to adopt a positive approach to feedback   |      |   |  |
| Output  | Lead | Progress  | Comments   |
| 1   | DR   |    | Complete for the period of CDP.<br>This will carry forward under the Strategic Framework |
| 2   | DR   |    | Complete for the period of CDP.<br>This will carry forward under the Strategic Framework |
| 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   | DR   |    | Complete   |
| 4   | DR   |    | Complete   |
| 5   | DR   |    | Will now form part of the Strategic Framework  |
| SHARING OUR VISION  |      |   |  |
| Strategic Objective: To integrate our values into all aspects of our business including Review and Development programme, recruitment, training and meetings. To focus on skills, knowledge and experience in the development of our business and to ensure we invest in industry specialist training which is tailored to meet the needs of our programmes |      |   |  |
| Output  | Lead | Progress  | Comments   |
| 6   | DR   |  | Will now form part of the Strategic Framework  |
| 7   | DR   |  | Complete   |



**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**

| <b>Output</b>  | <b>Lead</b> | <b>Progress</b>   | <b>Comments</b>                                     |
|--|-------------|---|---|
| 8 As part of East Ayrshire Council's project team, develop proposals for Doon Valley Leisure Centre to maximise opportunities that the community campus has for community participation in leisure activities. | GR          |  | No longer required                                  |
| 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          |  | Will now form part of the Leisure Facility Strategy |



**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**








| <b>Output</b>   | <b>Lead</b> | <b>Progress</b>   | <b>Comments</b>                               |
|---|-------------|---|---|
| 10 Develop and implement an action plan for the opening of Galston Town Hall                                    | PB          |  | Complete                                      |
| 11 Introduce, monitor and evaluate a pilot mobile services programme and integrate successes into core services | PB          |  | Will now form part of the Strategic Framework |








**LEISURE AT THE HEART OF EVERY COMMUNITY**

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

| <b>Output</b>   | <b>Lead</b> | <b>Progress</b>   | <b>Comments</b>                                     |
|---|-------------|---|---|
| 12 Secure funding for the redevelopment of Darvel Town Hall   | GR          |  | Will now form part of the Leisure Facility Strategy |
| 13 Implement improvement plan for Rose Reilly Sports Centre including installation of a studio for fully inclusive exercise, an outdoor pump track, new play area and outdoor fitness space | GR          |  | Complete  |

| 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   |          |  No longer required                              |
| 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   |          |  Will now form part of the Strategic Framework   |
| 16  | Develop a funding strategy for the implementation of the Ayrshire Regional Sports Park  |          |  Will now form part of the Strategic Framework   |
| 17  | Develop a masterplan for Annanhill Golf Course, which includes the development of the clubhouse to enhance participation in female and youth golf   |          |  Complete  |
| 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       |  Will now form part of the Strategic Framework   |
| 19  | Implement redevelopment project at Burns House Museum as part of the Mauchline CARS project   |          |  Complete                                      |
| 20  | Develop an interpretation plan that provides enhance public access to the Dean Castle   |          |  Will now form part of the Strategic Framework |
| 21  | Develop and implement Cultural Kilmarnock   |          |  Will now form part of the Strategic Framework |

| LIVING YOUR BEST LIFE  |   |   |   |   |
|--|---|---|---|---|
| Strategic Objective: To develop activities and services that contribute to the Scottish Government's aspirations for 'A Healthy and Active Nation' and 'A Creative, Open and Connected Nation' and to ensure that East Ayrshire Leisure is at the heart of future trends and initiatives |   |   |   |   |
| Output   | Lead  | Progress  | Comments  |   |
| 22   | Implement a campaign to promote the new Futuremsueum.com platform and add community based collections to the website  |  | Complete  |   |
| 23   | Develop a funding strategy for the creation of an 'open store' museum   |  | Will now form part of the Strategic Framework   |   |
| 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 |  | Complete  |   |
| 25   | Develop an action plan for the completion of the digitisation of the entire museum collection onto Axiell Collection Management System  |  | Complete  |   |
| 26   | Implement, monitor and evaluate the actions outlined in the East Ayrshire Leisure Sporting Pathways Action Plan 2023-26   |  | Complete  |   |
| 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  |  | Will now form part of the Strategic Framework |
| INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES   |   |   |   |   |
| Strategic Objective: To offer work placements, volunteering and apprenticeships  |   |   |   |   |
| Output   | Lead  | Progress  | Comments  |   |
| 28   | Identify and implement opportunities for Foundation Apprenticeships   | IP  |  | Complete                                      |

| 29   | Identify and implement opportunities for Modern Apprenticeships   | IP   |    | Will now form part of the Strategic Framework |
|--|---|------|---|---|
| 30   | Identify and implement opportunities for Graduate Apprenticeships   | IP   |    | Will now form part of the Strategic Framework |
| <b>INVESTING IN OUR PEOPLE &amp; EMBRACING OUR VALUES</b>  |   |      |   |   |
| <b>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</b>  |   |      |   |   |
| Output   |   | Lead | Progress  | Comments                                      |
| 31   | Implement, Monitor and Evaluate Leisure Management Systems  | IP   |    | Will now form part of the Strategic Framework |
| 32   | Implement, Monitor and Evaluate Leisure Ticketing Systems   | IP   |    | Will now form part of the Strategic Framework |
| 33   | Review and identify various payment methods available to the Trust which will enhance customer service            | IP   |    | Complete                                      |
| 34   | Explore opportunities to enhance the existing commitment reporting system   | IP   |    | Will now form part of the Strategic Framework |
| <b>CREATING A SOLID FOUNDATION FOR GROWTH</b>  |   |      |   |   |
| <b>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</b> |   |      |   |   |
| Output   |   | Lead | Progress  | Comments                                      |
| 35   | Develop, implement, monitor and evaluate identified actions outlined within the East Ayrshire Leisure Growth Plan | LR   |  | Complete                                      |

### 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       | New membership packages launched 1 April 2026. Will now form part of the Strategic Framework |
| 37     | Introduce a hospitality offer to support large scale events and programmes at identified venues as outlined in the Leisure Facility Strategy | IA       | Complete   |
| 38     | Develop and implement a retail plan, which includes on-line and venue sales  | DR       | Will now form part of the Strategic Framework  |
| 39     | Prepare a Business Plan for the development of a Trading Arm   | LR       | Complete   |

### 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       | Complete |

### 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       | Will now form part of the Strategic Framework |

|    |   |    |   |          |
|----|---|----|---|----------|
| 42 | Develop a funding strategy to enhance adventure and informal play at Dean Castle Country Park   | CK |  | Complete |
| 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 |  | Complete |

### 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       |  | Will now form part of the Strategic Framework |
| 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 <sup>th</sup> anniversary celebrations  | CK       |  | Will now form part of the Strategic Framework |
| 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       |  | Complete                                      |

# REPORT TO BOARD OF TRUSTEES

## TRUST BUDGET 2026/27

Date: 26 May 2026

Agenda Item: 6

Report By: Anneke Freel, Chief Officer

### 1 PURPOSE OF REPORT

- 1.1 This report confirms the Trust's budget position for 2026/27 and shows how the savings target of £200,000 will be achieved.

### 2 BACKGROUND

- 2.1 East Ayrshire Council have confirmed a savings requirement of £200,000 to be achieved by the Trust in 2026/27.
- 2.2 On the 13 May 2025, the Trust Board approved the Trust Budget for 2025/26 with the remaining savings requirement of £151,000 being temporarily funded from Reserves.
- 2.3 Further to East Ayrshire Council's Leisure Review East Ayrshire Woodlands transferred to Ayrshire360 on 1 April 2026 with further services scheduled to transfer on the 18 August 2026, the services include Property Services along with Instrumental Music and Creative Minds.

### 3 SAVINGS IN 2026/27

- 3.1 It is proposed that the savings of £350,000 are met through efficiencies from revenue budgets in 2026/27. Executive Management are committed to identifying a permanent allocation of these savings and will identify opportunities during the current financial year.

### 4 DRAFT ANNUAL BUDGET FOR 2026/27

- 4.1 The table below outlines the draft Trust budget for 2026/27 and includes the savings outlined above.
- 4.2 Note that these figures only relate to previous Trust services and services which transferred on 1 April 2026.
- 4.3 Figures relating to services scheduled to transfer on the 18<sup>th</sup> August 2026 are currently subject to discussion with the Council and a pro-rata value will be awarded for 2026/27 with full annual value for 2027/28.

# REPORT TO BOARD OF TRUSTEES



| TRUST  | Annual Budget 2025/26 as at Qtr 4 | Reserves Adjustments | Base Annual Budget 2025/26 | 2026/27 Adjustments | 2026/26 Savings | Draft Annual Budget 2026/27 |
|--|-----------------------------------|----------------------|----------------------------|---------------------|-----------------|-----------------------------|
| EXECUTIVE MANAGEMENT                             | 460,770                           | (150,000)            | 310,770                    | 543,660             | (200,000)       | 654,430                     |
| SHARING OUR VISION                               | 1,253,640                         |                      | 1,253,640                  |                     |                 | 1,253,640                   |
| INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES | 946,000                           | (3,330)              | 942,670                    |                     |                 | 942,670                     |
| CREATING A SOLID FOUNDATION FOR GROWTH           | 176,560                           |                      | 176,560                    | (39,600)            |                 | 136,960                     |
| LEISURE AT THE HEART OF EVERY COMMUNITY          | 3,603,190                         | (27,910)             | 3,575,280                  |                     |                 | 3,575,280                   |
| LIVING YOUR BEST LIFE                            | 1,409,460                         | (107,570)            | 1,301,890                  |                     |                 | 1,301,890                   |
| PROTECTING ENVIRONMENT                           | 1,225,010                         | (11,420)             | 1,213,590                  |                     |                 | 1,213,590                   |
| TRADING  | 600,020                           | (30,000)             | 570,020                    | 168,750             |                 | 738,770                     |
| TOTAL  | 9,674,650                         | (330,230)            | 9,344,420                  | 672,810             | (200,000)       | 9,817,230                   |
| Management Fee                                   | (9,344,420)                       |                      | (9,344,420)                | (672,810)           | 200,000         | (9,817,230)                 |
| Reserves   | (330,230)                         | 330,230              | 0                          |                     |                 | 0                           |
| TOTAL  | 0                                 | 0                    | 0                          | 0                   | 0               | 0                           |

## Recommendation/s:

It is recommended that Trustees:

- i. Approve the budget position shown in this report; and
- ii. Otherwise note the content of this report.

Signature:

*Anneke Freck*

Designation: Chief Officer

Date: 29 April 2026

# REPORT TO BOARD OF TRUSTEES

## 5 YEAR BUDGET PLAN

Date: 26 May 2026

Agenda Item: 7

Report by: Anneke Freel, Chief Officer

### 1 INTRODUCTION

1.1 This five-year financial budget plan, covering the period from 2026 to 2031, outlines a strategic framework designed to ensure the long-term sustainability and growth of Ayrshire360. As we navigate an evolving economic landscape, this proposal prioritises disciplined fiscal management alongside targeted investment in our facilities, staff and programmes. By aligning our financial resources with our core mission, this plan provides the Trustees with a clear roadmap to maintain high-quality service delivery, enhance operational efficiency, and secure the Trust's resilience over the coming five years.

### 2 5 YEAR BUDGET PLANNING

2.1 Financial planning over a five-year horizon is particularly valuable for a social enterprise model like Ayrshire360 which is a registered SCIO with a wholly owned Community Interest Company. It shifts the focus from "keeping the lights on" to proactive growth.

2.2 The primary benefits of this approach are:

- **Improved Decision-Making:** It allows Trustees to move away from reactive, year-to-year choices. Instead, we can evaluate how a decision today will yield savings and benefits three or four years down the line.
- **Alignment with Strategic Goals:** Since the new Strategic Framework spans to 2036, a five-year budget ensures that our money is following our mission. It bridges the gap between high-level aspirations and the practical reality of funding them.
- **Fiscal Stability and Confidence:** Long-term forecasting identifies potential funding gaps well in advance. This gives the Trust time to adjust its commercial strategy or seek external grants before a shortfall becomes a crisis, providing "peace of mind" to the Board of Trustees, East Ayrshire Council and other stakeholders.
- **Resource Optimisation:** It allows for better management of capital assets. We can plan for the lifecycle of equipment or building maintenance, preventing the "budget shock" of unexpected large-scale repairs.
- **Enhanced Borrowing and Grant Potential:** Funding bodies like SportScotland or the National Lottery Heritage Fund are more likely to support organisations that can demonstrate a stable, long-term financial roadmap. It proves that their investment will be managed responsibly over time.
- **Workforce Planning:** It provides the clarity needed to invest in our people. Knowing the financial outlook allows the Trust to plan for long-term staffing structures, apprenticeships, and skills development rather than relying on short-term fixes.

## REPORT TO BOARD OF TRUSTEES

2.3 To ensure this five-year plan remains a living document, a robust performance monitoring framework is essential. This allows the Trustees to verify that the budget is achieving its intended outcomes and to pivot if economic conditions change. To track progress effectively, the Trust will employ a "Balanced Scorecard" approach, monitoring success across five key areas:

- Financial Health Indicators:
  - **Budget Variance Analysis:** Monthly and quarterly reviews of actual spend versus projected budget to identify and address overspends or savings early.
  - **Income Diversification Ratio:** Tracking the percentage of total income generated through commercial activities versus the core management fee to measure increasing independence.
- Operational Efficiency:
  - **Utility & Carbon Benchmarking:** Monitoring energy consumption across all venues to track the return of investment on "Net Zero" investments and ensure utility costs are trending downwards.
  - **Facility Subsidy per Visit:** Calculating the cost-effectiveness of each venue by measuring total expenditure against footfall and participation rates.
- Stakeholder & Community Impact:
  - **Participation Demographics:** Using digital booking data to ensure services are reaching target groups (e.g., youth, elderly, and low-income households) in line with the "Living Your Best Life" pathways.
  - **Customer Satisfaction Scores:** Regular surveying at key sites (like the Palace Theatre or Country Parks) to ensure quality is maintained despite efficiency drives.
- Strategic Milestone Tracking:
  - **Capital Project Timeline:** A traffic-light system (Red/Amber/Green) to monitor the progress of major facility upgrades and ensure they are delivered on time and within the allocated capital budget.
- Business Unit Budgeting
  - **Integrating business planning** for programmes and services is vital to ensure that the Trust's activities remain relevant, impactful, and financially viable over the five-year term. This is a different approach to the venue specific budgeting that has been undertaken previously.

2.4 Performance will be reported to the Board of Trustees on a quarterly basis, with a comprehensive Annual Financial Review presented each year. This cycle ensures that the five-year plan is transparent, accountable, and adaptable.

## 3 CONTINGENCY PLANNING

3.1 A five-year plan requires built-in flexibility to manage external economic shifts without compromising core services. This section outlines our strategy for maintaining stability in the face of unforeseen challenges

## REPORT TO BOARD OF TRUSTEES

- **Risk-Based Reserves Policy:** The Trust will maintain a designated reserve fund, tiered to cover three to six months of essential operating costs. This acts as a primary buffer against sudden revenue shortfalls or emergency repairs.
- **Scenario-Based Budgeting:** We will develop "Best," "Expected," and "Prudential" financial models. If key income targets (such as commercial revenue from major venues) fall short by more than 10%, the Prudential Model is triggered, which prioritises statutory and high-impact community services while deferring non-essential projects.
- **Inflation & Energy Hedging:** To mitigate the volatility of utility and supply chain costs, the Trust will work closely with East Ayrshire Council's procurement teams to lock in long-term contracts and diverse supplier agreements, reducing exposure to market spikes.
- **Agile Service Scaling:** Our programmes and services are designed to be "scalable." This means that in a period of financial constraint, we can shift from high-cost physical delivery to lower-cost digital or community-led models without a total withdrawal of the service.
- **Grant Diversification:** To reduce dependency on any single funding stream, the Trust will actively maintain a "pipeline" of shelf-ready projects. This allows us to quickly pivot and apply for emergency or tactical funding from bodies like the Scottish Government or National Lottery if core funding is impacted.
- **Annual "Stress Tests":** As part of the annual budget review, the executive team will conduct a financial stress test to assess the impact of potential 5% or 10% reductions in income, ensuring the Trust has a pre-approved action plan for such a scenario.

### 4 THE 5 YEAR MODEL

- 4.1 The table below outlines the proposed 5-year budget and identifies the saving target agreed with East Ayrshire Council over the period. It also identifies the transfer of Greener Communities in April 2027. Figures noted are in £millions

| Item                     |  | 2026/27      | 2027/28      | 2028/29      | 2029/30      | 2030/31      |
|--------------------------|--|--------------|--------------|--------------|--------------|--------------|
| <b>Expenditure</b>       |  |              |              |              |              |              |
| Employee Costs           |  | 15.56        | 22.07        | 23.24        | 23.27        | 23.27        |
| Transport Costs          |  | 00.07        | 00.43        | 00.44        | 00.46        | 00.47        |
| Premises Costs           |  | 01.41        | 01.59        | 01.64        | 01.69        | 01.74        |
| Supplies and Services    |  | 01.48        | 02.17        | 02.24        | 02.30        | 02.37        |
| Debt charges             |  | 00.00        | 00.26        | 00.27        | 00.28        | 00.29        |
| Financing Costs          |  | 00.25        | 00.26        | 00.27        | 00.28        | 00.28        |
| EAC Support Costs        |  | 00.25        | 00.25        | 00.25        | 00.25        | 00.25        |
| Governance Costs         |  | 00.42        | 00.43        | 00.44        | 00.46        | 00.47        |
| <b>Total Expenditure</b> |  | <b>19.84</b> | <b>27.47</b> | <b>28.79</b> | <b>28.99</b> | <b>29.15</b> |
| <b>Income</b>            |  |              |              |              |              |              |
| EAC Management Fee       |  | 10.60        | 12.35        | 12.35        | 12.35        | 12.35        |
| Reduction in Mgt. Fee    |  | -00.20       | -00.73       | -00.80       | -01.25       | -01.50       |
| Existing Income          |  | 05.81        | 11.61        | 11.88        | 12.14        | 12.41        |
| Additional Income        |  | 02.15        | 03.22        | 04.70        | 05.88        | 06.90        |
| External Funding         |  | 01.20        | 01.18        | 00.60        | 00.20        | 00.10        |
| <b>Total Income</b>      |  | <b>19.57</b> | <b>27.63</b> | <b>28.79</b> | <b>29.32</b> | <b>30.27</b> |
| Consequence of Capital   |  | -00.60       | -00.70       |              |              |              |
| <b>Net Position</b>      |  | <b>00.33</b> | <b>00.86</b> | <b>0</b>     | <b>00.34</b> | <b>01.12</b> |

## REPORT TO BOARD OF TRUSTEES

4.2 The following points should be noted as part of this 5-year budget model:

- The proposals to transfer aspects of facility and property management have not yet been included in these projections. The Chief Officer and EAC's Head of Facility and Property Management have been tasked with developing this proposal further. Once agreed, the budget projections will be updated to reflect this additional service.
- Existing income from year 2 includes projections for works associated with Greener Communities. Contracts need to be developed to reflect the work that Ayrshire360 will undertake on behalf of various departments in the Council. This will be separate from the Service Level Agreement. The budget projections will be updated once the contracts have been agreed.
- The Palace Theatre and Grand Hall expenditure costs will kick in in 2028, and time has been allowed to build the business before allocating the full income projections
- Ayrshire360 is currently developing several commercial activities that may provide additional income over the 5-year budget period.

## 5 CONCLUSION

5.1 This five-year financial budget plan for 2026–2031 represents more than just a fiscal forecast; it is a strategic roadmap designed to secure the future of Ayrshire360 as a cornerstone of our region.

5.2 By integrating disciplined financial management with dynamic business planning for our programmes and services, we are moving beyond simple service maintenance toward a model of growth, resilience, and high impact. This plan ensures that every investment, whether in our workforce, our digital infrastructure, or our physical venues, is directly linked to the Strategic Framework 2036.

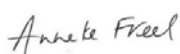
5.3 The model will provide the Trust with the stability needed to navigate the challenges of the next five years while seizing the opportunities to innovate and inspire. Together, we will ensure that East Ayrshire remains a vibrant, healthy, and culturally rich place for all.

### Recommendation/s:

It is recommended that Trustees:

- i. Note the work undertaken to date to develop a 5-year financial plan aligned to our Growth Plan;
- ii. Consider and approve the proposals as outlined within this report; and
- iii. Otherwise note the content of the report

Signature:



Designation: Chief Officer

Date: 14 May 2026

# REPORT TO BOARD OF TRUSTEES

## EXTERNAL AUDIT PLAN 2025/26

Date: 26 May 2026

Agenda Item: 8

Report by: Lorraine Russell, Strategic Lead: Financial Management

### 1 PURPOSE OF REPORT

1.1 The purpose of this report is to present the External Audit Plan for 2025/26 for approval by the Board.

### 2 BACKGROUND/CONSIDERATIONS

2.1 Azets Audit Services (previously Scott Moncrieff) were reappointed as East Ayrshire Leisure Trust's External Auditors in 2022. The contract is for 3 years with 3 1-year extensions.

2.2 The External Audit Plan is attached as Appendix 1 to this report. The document details the work plan which will underpin the 2025/26 External Audit and sets out how both the Board and Azets will meet their respective responsibilities under charities legislation and International Standards of Auditing.

2.3 The projected timescales for the audit allows for completion in July 2026, and this will allow the audited accounts to be presented to the AGM and then to the Council as part of the 2025/26 performance report.

#### **Recommendation/s:**

It is recommended that the Board of Trustees:

- i. Approve the External Audit Plan for 2025/26; and
- ii. Otherwise note the content of this report.

Signature: Lorraine Russell

Designation: Strategic Lead: Financial Management

Date: 29 April 2026



# Audit Plan

East Ayrshire Leisure Trust

Year ended 31 March 2026



**Strictly Private & Confidential**

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

Our ref: SACH/SALO/EASTAL01  
2 April 2026

Dear Sirs

**East Ayrshire Leisure  
Audit plan for the year ended 31 March 2026**

We are writing to confirm the audit arrangements in respect East Ayrshire Leisure Trust ('the Trust') for the year ended 31 March 2026.

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/>.

This audit plan highlights the key elements of our proposed audit strategy for the benefit of those charged with governance, as required by ISA (UK) 260 'Communication with those charged with governance'. On completion of our audit work, an audit findings letter will be issued prior to the approval of the financial statements and will detail our significant findings and other matters arising from the audit.

If, during the course of the audit, we identify any significant adverse or unexpected findings that we conclude should be communicated, we will do so on a timely basis, either informally or in writing.

Yours faithfully



Sally Cheeney  
Senior Statutory Auditor  
Azets Audit Services

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# 1. Audit scope and general approach

## Audit Scope

This section of our letter sets out the scope and nature of our audit and should be considered in conjunction with our letter of engagement dated 2 April 2026.

## General approach

Our objective when performing an audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement and to issue an auditor's report that includes our auditor's opinion.

As part of our general approach, we will:

- perform risk assessment procedures including updating our understanding of the entity and its environment, the financial reporting framework and system of internal control;
- review the design and implementation of key internal controls;
- identify and assess the risks of material misstatement, whether due to fraud or error, at the financial statement level and the assertion level for classes of transaction, account balances or disclosures;
- design and perform audit procedures responsive to those risks, to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion; and
- exercise professional judgment and maintain professional scepticism throughout the audit recognising that circumstances may exist that cause the financial statements to be materially misstated.

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. 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. We include an explanation in the auditor's report of the extent to which the audit was capable of detecting irregularities, including fraud and respective responsibilities for prevention and detection of fraud.

## Materiality

We apply the concept of materiality both in planning and performing the audit, and in evaluating the effect of identified misstatements on the audit and of uncorrected misstatements. In general, misstatements, including omissions, are considered to be material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in the light of surrounding circumstances and are affected by our perception of the financial information needs of users of the financial statements, and by the size or nature of a misstatement, or a combination of both.

As per Materiality Appendix, any identified errors greater than £9,410 (based on prior year figures) will be recorded and discussed with you and, if not adjusted, confirmed as immaterial as part of your letter of representation to us. This will be updated once 2026 figures are available.

The basis for our assessment of materiality for year is set out in an appendix to this letter.

## Accounting systems and internal controls

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

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

## Going concern

Under the going concern principle it is assumed that an entity will continue in operation and there is neither the intention nor the need to liquidate it or cease to operate.

### **Management responsibility**

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

### **Auditor responsibility**

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

Further detail in respect of the responsibilities of the auditor and management can be found within our engagement letter.

## Related party transactions

ISA 550 *Related Parties* requires that the audit process starts with the client providing a list of related parties to the auditor, including any companies under common control, shareholders and Trustees.

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

## 2. Significant and other risks of material misstatement

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

- our risk assessment procedures have 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 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.

| Identified risk of material misstatement   | Audit approach  |
|--|---|
| <p><b>Management override of controls</b><br/>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><b>Risk of material misstatement: Very High</b></p> | <p>Whilst we do not suspect any incidences of management override, we will review the accounting records for significant transactions that are outside the normal course of business and obtain evidence to ensure that these are valid and accounted for correctly.</p> <p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> <li>• Review of accounting estimates, judgements and decisions made by management;</li> <li>• Testing of journal entries; and</li> <li>• Review of any unusual significant transactions.</li> </ul> |
| <p><b>Going concern</b><br/>The directors must undertake a formal assessment of the Company's ability to continue as a going concern for at least the 12 months following the signing of the financial statements at both the planning stage of the audit and at the date the financial statements are signed.</p> <p><b>Risk of material misstatement: Low</b></p>  | <p>In respect of going concern, we will review:</p> <ul style="list-style-type: none"> <li>• your assessment of going concern at planning and at the date of signing the financial statements;</li> <li>• budgets covering the 12-month period from the date of signing the financial statements;</li> <li>• post year end management accounts; and</li> <li>• the cash position at sign off.</li> </ul>  |

We will also hold detailed discussions with the finance team in respect of going concern.

Finally, we will ask the Board, via the letter of representation, to confirm that the Board have concluded that the Company is a going concern.

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

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

| Identified risk of material misstatement   | Audit approach  |
|--|---|
| <p><b>Fraud in revenue recognition</b><br/>Material misstatement due to fraudulent financial reporting relating to revenue recognition is a presumed risk in ISA 240 (The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements).</p> <p><b>Inherent risk of material misstatement:</b></p> <ul style="list-style-type: none"> <li>Revenue (Occurrence, Cut off): <b>Very High</b></li> </ul>   | <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"> <li>Review and testing of revenue recognition policies;</li> <li>Detailed substantive testing on material revenue streams; and</li> <li>Substantive analytical procedures.</li> </ul> |
| <p><b>Grants and contract income</b></p> <p>Given that the trust can receive restricted revenue, aligned with performance obligations, the accounting can be complex and subject to client judgement. It is important that all income is recorded as performance obligations are satisfied.</p> <p><b>Inherent risk of material misstatement:</b></p> <ul style="list-style-type: none"> <li>Revenue – grants and donations (Completeness): <b>Medium</b></li> </ul> | <p>We will perform sufficient substantive testing to gain assurance that grant and contract income has been received and recognised in accordance with SORP requirements.</p>   |
| <p><b>Fund accounting</b></p> <p>There is a risk that income and expenditure could be incorrectly accounted for between unrestricted and restricted funds.</p> <p><b>Inherent risk of material misstatement:</b></p> <ul style="list-style-type: none"> <li>Funds, income and expenditure (Presentation &amp; Classification): <b>Medium</b></li> </ul>  | <p>We will perform sufficient sample testing to gain assurance that income which includes restrictions are accounted for within the appropriate restricted fund and that only expenditure relating to restricted income is recognised within the same restricted fund.</p>  |

**Pension Assumptions**

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.

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.

**Inherent risk of material misstatement:**

- Pensions (Accuracy, valuation & allocation): **Medium**

## 3. Audit team and timetable

### Audit team

Our audit team will be as follows:

| Role                     | Name             | Email                        |
|--------------------------|------------------|------------------------------|
| Senior Statutory Auditor | Sally Cheeney    | Sally.Cheeney@azets.co.uk    |
| Manager                  | Sarah Lowe       | Sarah.Lowe@azets.co.uk       |
| Senior                   | Fergus Harvey    | Fergus.Harvey@azets.co.uk    |
| Associate                | Mathew MacDonald | Mathew.MacDonald@azets.co.uk |
| Associate                | Louise Kelly     | Louise.Kelly@azets.co.uk     |
| Associate                | Mathew Wright    | Mathew.Wright@azets.co.uk    |

### Timetable

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

| Event   | Date             |
|---|------------------|
| Audit planning meeting  | 4 December 2025  |
| Accounts information to be provided to Azets  | 30 April 2026    |
| Performance & Audit Sub Committee at which the external audit plan will be considered | 12 May 2026      |
| Final audit   | 26 May 2026      |
| Audit Committee meeting   | 18 August 2026   |
| Board meeting and target date of approval of accounts                                 | 8 September 2026 |
| Statutory filing deadline   | 31 December 2026 |

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

## 4. Fees

Our audit fee proposal (excluding VAT and disbursements) is as follows:

|                               | Agreed fee<br>£ |
|-------------------------------|-----------------|
| Audit of Financial Statements | 28,870          |

Our fee proposal is on the basis that:

- Supporting schedules and information are supplied by the agreed dates / on a timely and accurate basis and in accordance with the audit deliverables list provided;
- The financial statements will be prepared by us; and
- Your staff will be available to our team and will provide all reasonable assistance.

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

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

## 5. Audit independence and objectivity

We confirm that we comply with the Financial Reporting Council's (FRC) Ethical Standard and are able to issue an objective opinion on the financial statements. We have considered our integrity, independence and objectivity in respect of audit services provided and we have identified potential threats for which we have applied appropriate safeguards as follows:

### Non-audit services

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

| Non-audit service   | Fees 2026 | Fees 2025 | Type of threat | Safeguard   |
|---|-----------|-----------|----------------|---|
| Preparation of statutory accounts   | £7,650    | £7,150    | Self-review    | Trustees to sign and approve all adjustments made to the financial statements.<br><br>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. |
| CTax 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   |                | The report provided options only and it was informed management's responsibility to take the final decision.  |

## 6. Use of this letter

This planning letter has been prepared for the sole use of those charged with governance and, where applicable, and should not be relied upon by third parties. No responsibility is assumed by Azets Audits Services to third parties.

## 7. Confirmation of arrangements

Please confirm in writing your agreement to these assignment terms by signing and returning a copy of this letter. If there are any elements of this audit plan to which you do not agree or would like to discuss, please let us know as soon as possible.

Yours sincerely / faithfully

A handwritten signature in cursive script that reads 'Sally Cheeney'.

Sally Cheeney  
Senior Statutory Auditor  
Azets Audit Services Limited

I confirm the arrangements set out above:

.....

Name:

Position:

Date:

For and on behalf of East Ayrshire Leisure Trust

## Appendix: 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.

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

Our assessment of materiality for this year ended 31 March 2026 was calculated as follows.

|   | Value (£) | Basis( £)                  | Explanation   |
|---|-----------|----------------------------|---|
| <b>Overall materiality for the financial statements</b> | 188,000   | 2% of prior year income    | Accounts materially misstated where total errors exceed this value. |
| <b>Performance materiality</b>                          | 160,000   | 85% of overall materiality | Work performed to capture individual errors at this level.          |
| <b>Trivial threshold</b>                                | 9,410     | 5% of overall materiality  | All errors greater than this are reported.                          |

We will reassess our materiality once the current year-end figures have been prepared.

# REPORT TO BOARD OF TRUSTEES

## STRATEGIC FRAMEWORK 2026 - 2036

Date: 26 May 2026

Agenda Item: 9

Report By: Anneke Freel: Chief Officer

### 1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the Strategic Framework 2026 - 2036 for formal approval by the Board of Trustees. This framework outlines the 10-year vision for the organisation as it rebrands to Ayrshire360, integrates expanded services from East Ayrshire Council and launches a new, wholly owned Community Interest Company.
- 1.2 Following the successful delivery of the 2020-2030 Strategic Vision to this point and the transfer of additional services from East Ayrshire Council, a comprehensive review of our strategic direction was required. The new framework marks a transformational shift towards a community-focused, flexible, and commercially sustainable operating model.

### 2. STRATEGIC FRAMEWORK OVERVIEW

- 2.1 The framework is built upon four core pillars designed to address community needs and ensure long-term viability:

| Pillar            | Focus                     | Key Objective  |
|-------------------|---------------------------|--|
| <b>Community</b>  | People-First Approach     | Equity, co-production, and social/physical wellbeing         |
| <b>Commercial</b> | Sustainable Model         | Diversifying income and achieving efficient operations       |
| <b>Creative</b>   | Cultural Connector        | Championing arts, heritage, and regional identity            |
| <b>Corporate</b>  | Organisational Foundation | Building internal resilience and a high-performing structure |

- 2.2 The four pillars provide the structural foundation for the Ayrshire360 Strategic Framework 2026-2036, ensuring a balanced approach between community service and commercial viability.

- **Pillar 1 — Community: The People-First Approach**

This pillar focuses on tackling health inequalities and improving social wellbeing through co-production and equity. By managing community hubs, libraries, and greenspaces, the Trust aims to empower residents of all ages, from youth pathways to older people's support, fostering a resilient society where everyone can "live their best life."

- **Pillar 2 — Commercial: The Sustainable Model**

Designed to ensure the long-term financial and environmental health of the organisation, this pillar seeks to diversify income and increase operational efficiency. By transitioning to self-sustaining business streams like estate management contracted, proactively managed facility, hospitality and modernised lifestyle services, the Trust can reinvest profits into its charitable purposes while simultaneously pursuing a local and national commitment to net-zero carbon emissions.

- **Pillar 3 — Creative: The Cultural Connector**

This pillar champions the arts, heritage, and creativity as vital tools for regional identity and urban regeneration. Through major infrastructure projects like "Cultural Kilmarnock," digitised museum collections, and high-profile event management, Ayrshire360 will position the region as a premier cultural destination that inspires both residents and international visitors.

- **Pillar 4 — Corporate: The Organisational Foundation**

The final pillar provides the internal strength necessary to support the other three through robust financial management, digital transformation, and a "BEST" values-based culture. It focuses on building a future-ready workforce, achieving best-in-class operational efficiency, and establishing a data-driven environment that ensures transparent and accountable stewardship of all resources.

### 3. **PERFORMANCE MANAGEMENT AND CONTINUOUS IMPROVEMENT**

3.1 Ayrshire360 will transition from traditional attendance-based reporting to a sophisticated, evidence-based Quality Performance Measurement Framework. This framework is designed to move beyond raw numbers to demonstrate the true social and economic value of the Trust's work. To ensure accountability and agility over the 10-year period, performance will be evaluated through a three-phased impact model:

- **Outputs:** Systematic collection of quantitative data (e.g. facility footfall, membership numbers, and energy consumption) to track immediate service volume.
- **Outcomes:** Measuring the direct, qualitative changes resulting from interventions, such as improved physical activity levels or increased community cohesion.
- **Value:** Quantifying the long-term impact on the individual and community, specifically focusing on Social Return on Investment (SROI) and Cost Avoidance for partners like the NHS, PoliceScotland and East Ayrshire Council.

3.2 Strategically, this framework aligns with the Local Government Benchmarking Framework (LGBF) and the Council's Statutory Performance Indicators (SPIs), ensuring that the Trust's progress is transparent and directly contributes to national health and cultural outcomes. Progress will be monitored via a cascaded cyclical planning process, where 10-year high-level goals are broken down into three-year priority action plans with annual milestones and clear officer accountability and regular scrutiny by the Board of Trustees.

## REPORT TO BOARD OF TRUSTEES

- 3.3 The Strategic Framework moves the organisation toward a data-led culture, where business intelligence is used not just for reporting, but for real-time operational decision-making. A core objective of the Strategic Framework 2026-2036 is to demonstrate that Ayrshire360 is not merely a service provider, but a primary driver of social change in East Ayrshire. The Trust will move beyond simple participation numbers to quantify the Social Return on Investment (SROI) generated by its activities.

### **The KPI Hierarchy**

The Trust will monitor a diverse suite of Key Performance Indicators (KPIs) based around four key areas of impact:

- Reach & Engagement: Shifting focus from "total visits" to Unique Users. This allows us to understand the actual percentage of the East Ayrshire population being served and identify cold spots where community participation is low.
- Operational Efficiency: Using measures such as Cost Per Visit, Income Per Visit, and Staff productivity ratios. This ensures that every pound of the Management Fee and generated income is optimised.
- Environmental Stewardship: Rigorous tracking of Energy Consumption (kWh/m<sup>3</sup>) and Waste Recycling Rates to provide transparent evidence of our progress toward net-zero targets.
- Customer Loyalty: Implementing a Net Promoter Score (NPS) and tracking Membership retention rates to measure service quality and the long-term health of our commercial brands.

### **Statutory & Regional Alignment**

The Trust remains the primary delivery vehicle for several of East Ayrshire Council's Statutory Performance Indicators (SPIs). These will expand when Greener Communities transfers in 2027. The framework ensures seamless reporting on:

- SPI 7 & 30: Cost and participation rates for Arts and Museums.
- SPI 29: Attendance per 1,000 population for pools, indoor, and outdoor sports facilities.
- SPI 31: Library usage, including the growth of electronic borrowing and digital engagement.

### **Predictive and Qualitative Analysis**

To drive Continuous Improvement, Ayrshire360 will move away from reactive end-of-year reviews and will instead introduce

- Predictive Maintenance Analytics: Using data to forecast equipment failure in facilities, reducing downtime and emergency repair costs.
- Hyper-Personalisation Data: Marketing and communication teams will use participation data to tailor services to specific demographics (e.g., young people or those with additional support needs).
- Storytelling for Impact: Supplementing raw data with qualitative case studies to influence regional policy and secure external funding from bodies like Creative Scotland and EventScotland

# REPORT TO BOARD OF TRUSTEES

## Holistic Wellbeing Outcomes

Aligned with Public Health Scotland’s aims, our people first approach focuses on three critical areas of social impact:

- Health Inequality Reduction: Using targeted interventions, such as specialised exercise-on-referral and community-led wellbeing initiatives, to reduce the burden on primary healthcare services.
- Social Cohesion & Inclusion: Measuring the impact of cultural and sporting programmes in reducing social isolation, particularly among older residents and under-represented groups.
- Diversionary Impact: Using youth leadership and Community Pathways to provide positive alternatives for at-risk young people, directly contributing to the vision of the East Ayrshire Community Plan.

## Community Wealth Building

Our commercial activities are designed to circulate wealth within the local economy. Social impact in this area will be tracked through:

- Local-First Procurement: Prioritising Ayrshire-based suppliers to support local employment and reduce environmental impact.
- The Skills Academy: Providing vocational training, apprenticeships, and mentorships for marginalised groups (e.g., underprivileged youth and ex-offenders), creating pathways to sustainable employment.
- Economic Multiplier Effect: Tracking the broader economic boost from our cultural assets. For example, for every £1 spent on a ticket at the Palace Theatre, the Trust aims to facilitate an additional £1.40 to £5.00 of spend in the local hospitality and retail sectors

## 4. CONCLUSION

- 4.1 In summary, the new Ayrshire360 Strategic Framework represents a transformative shift beyond mere rebranding to a unified, 'one culture' approach that integrates leisure, culture, and community wellbeing. By focusing on long-term resilience and the development of new business streams, this framework positions the Trust to eventually sustain core services with a reduced management fee and without external funding. The commitment to creating £7 million in new jobs by 2030 underscores our role as a vital economic driver within East Ayrshire.
- 4.2 Approval of this framework will provide the clear, confident direction required to deliver outstanding, accessible opportunities that meet the evolving needs of our communities while ensuring the organisation’s future sustainability.

### **Recommendation/s:**

It is recommended that the Board:

- i. Approve the Strategic Framework 2026-2036; and
- ii. Otherwise note the content of this report.

# REPORT TO BOARD OF TRUSTEES



Signature: *Anneke Freed*

Designation: Chief Officer

Date: 11 May 2026



STRATEGIC  
FRAMEWORK  
2026-2036

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# INTRODUCTION

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Our existing 2020-2030 Strategic Vision focuses on becoming a more independent, resilient and inclusive organisation. Our key goals are to collaborate with communities and partners, develop high quality facilities, contribute to national agendas, empower staff and integrate commercial and sustainable practices.

After five years of driving this agenda and recognising the strengths of the Trust model, East Ayrshire Council made the decision to transfer additional services to the Trust to operate on their behalf. This has resulted in a review of strategic documents and the development of a new Strategic Framework for the next 10 years. This change in scope also led to a rebrand.

This Framework provides a 10-year vision for Ayrshire360 that provides strong and ambitious objectives, outlines clear timescales for delivery and sets a strategic direction. Within this 10-year period, Ayrshire360 will continue to grow as a provider, facilitator and partner that is recognised on both a local and national stage.



# WHO WE ARE

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East Ayrshire Leisure is a Scottish Charitable Incorporated Organisation (SCIO) established on July 1st, 2013, to manage and deliver cultural, countryside, sports, and community facilities and services for residents and visitors. Since its formation, the Trust has become a successful, forward-thinking provider, celebrating its 10th anniversary with the reopening of the fully refurbished Dean Castle in 2023.

Our core values, embedded in all operations, are; **B**eing honest and always demonstrating integrity; **E**ngaging and inclusive with people, partners, and communities; **S**triving for continuous improvement by being ambitious and aspirational; and **T**aking responsibility and being accountable.

East Ayrshire Leisure has been rebranded and now trades as Ayrshire360 to reflect the changing services and our new operating model. As a growing organisation, we aspire to continue as a recognised local and national provider of high quality services, with a Strategic Framework (2026-2036) focused on delivering inclusive, sustainable, and accessible services that enable communities to “live their best life”.

We plan for a transformational shift toward community-focused, flexible, sustainable, yet commercial services that meet the evolving needs of Ayrshire communities.

# OUR CORE PILLARS

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A new strategic framework for Ayrshire360 for the period 2026-2036 is based around four core pillars.

This structure allows us to address the diverse needs of our communities, ensure financial sustainability and contribute to national outcomes in health, community development, physical activity, tourism, economic regeneration, culture and the environment.

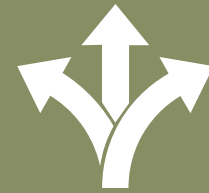
These pillars will ensure that Ayrshire360 will be a leading force in building a healthy, creative and active region.



# Pillar 1 – Community: The People – First Approach

We will always put our communities at the heart of everything we do.

This pillar will focus on equity, co-production and using our activities, services and facilities as a tool for improving social and physical wellbeing, supporting Public Health Scotland's aims to reduce health inequalities.



## Community Pathways

Dedicated to empowering young people and fostering community development through targeted youth work and the creation of accessible community pathways, nurturing the potential of our young people, encourage participation and strengthen community ties



## Community Wellbeing

Dedicated to enhancing the overall health and quality of life for individuals and families. By working with others and offering a diverse range of programs, we aim to create a holistic approach to wellbeing that addresses physical, mental and social health



## Community Learning

Dedicated to enriching community life by managing libraries and community hubs that serve as a focus for learning, engagement, personal development and community activity, providing a diverse range of resources, programs and services to foster lifelong learning, promote social inclusion and empower individuals and communities to reach their full potential



## Community Greenspace

Dedicated to celebrating East Ayrshire's great outdoors, whilst encouraging responsible use and providing opportunities for exploring our countryside, parks and greenspaces

# Pillar 2 – Commercial: The Sustainable Model

This pillar will ensure the long-term health of Ayrshire360. By diversifying income and operating efficiency, we can invest back into our charitable purpose and reduce reliance on public funding.

We will also focus on environmental sustainability through developing and implementing operational efficiency and resource management that contribute to the national and local aspirations for net zero.



## Estate Management

A service which is a steward of our public openspaces, maintaining them to the highest standards and creating and sustaining safe, biodiverse and culturally rich openspaces, which are enjoyed and valued by the community.



## Lifestyles

A service that maintains and presents our venues to the highest standard, ensuring that visitors, customers and service users feel safe, welcomed and valued and that our teams work within an environment that promotes positive working arrangements, where environmental best practice is embedded as routine.



## Facility Management

A service that maintains and presents our venues to the highest standard, ensuring that visitors, customers and service users feel safe, welcomed and valued and that our teams work within an environment that promotes positive working arrangements, where environmental best practice is embedded as routine.



## Hospitality

Celebrating local food and produce, providing high quality experiences and opportunities for all members of the community, contributing to the economic growth of the sector and attracting visitors to area the area.

# Pillar 3 – Creative: The Cultural Connector

Through this pillar, we will champion the arts, heritage and creativity, recognising the vital role they play in our communities and in establishing the area as a destination.

It will directly address Creative Scotland's goal to support a thriving arts, screen and creative sector and foster the unique cultural identity of the region.



## Arts Production

Enriching the cultural landscape by managing a diverse range of facilities and services that support innovative and creative opportunities for music, drama and dance, fostering an inclusive environment that engages the community and supports local talent.



## Museums & Arts

A service which is dedicated to preserving, showcasing and promoting cultural heritage through a comprehensive range of museums, visual arts and heritage services that create enriching experiences that educate, inspire and connect communities and visitors to their history and artistic expression.



## Palace Theatre and Concert Hall

Establishing the Palace Theatre and Concert Hall as a dynamic, accessible, and inclusive cultural hub at the heart of Kilmarnock and East Ayrshire, driving urban regeneration and fostering creative expression by providing a world-class venue that connects people to high quality cultural experiences.



## Event Management

A service which designs, produces and manages high profile Hallmark and regional events throughout East Ayrshire and provides support to communities in developing events that contribute to Destination East Ayrshire.

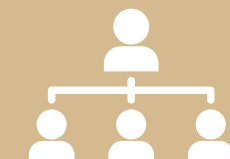
# Pillar 4 – Corporate: The Organisational Foundation

This pillar will focus on the internal strength and resilience of Ayrshire360. It will provide all the support mechanisms to build a robust, modern and high-performing structure that can support the ambitions of the other three pillars.



## Marketing & Communications

A service which leads on large scale development projects, supports communities in developing and managing their assets and projects, undertakes innovative consultancy and offers a bespoke skills academy to promote learning within the sector.



## Organisational Culture

Dedicated to enhancing organisational effectiveness through human resources management, targeted training programs and robust systems for engaging with volunteers, work placements and apprentices, creating a supportive and dynamic environment which fosters talent development, strengthens people involvement and drives organisational success.



## Special Projects

service which leads on large scale development projects, supports communities in developing and managing their assets and projects, undertakes innovative consultancy and offers a bespoke skills academy to promote learning within the sector.



## Financial Management

strategic planning, analysis and oversight, providing a holistic approach that integrates budgeting, accounting, cashflow, financial reporting and compliance, ensuring that we make informed decisions and maintain financial health.

# COMMUNITY ACTIVITIES

## The People-First Approach – Strategic Objectives

### Community Wellbeing

A 10-year strategic plan for an integrated Community Wellbeing service focuses on shifting from reactive to proactive care, fostering community-led health, and using technology to enhance accessibility and personalisation.

The key strategic objectives will centre on holistic health, targeted interventions, service integration, sustainability, and data-driven innovation.

#### OBJECTIVE 1: SHIFT TO PROACTIVE AND HOLISTIC HEALTH

##### **Creation of Person-Centred Wellbeing Pathways**

Develop personalised support plans that address the full range of an individual's needs, including social, emotional, mental, and physical health.

##### **Mainstream Preventative Care**

Design and embed upstream programs (e.g., nutrition, stress reduction, social connection) within all service offers to prevent the onset of illness and promote healthy aging.

##### **Empower Individuals and Communities**

Equip service users with the knowledge and skills to take control of their own health and support community groups and third sector organisations to deliver their own wellbeing initiatives.

#### OBJECTIVE 2: DEEPEN TARGETED INTERVENTION AND IMPACT

##### **Innovate Family Wellbeing Models**

Develop a new generation of family wellbeing initiatives that address modern family dynamics, including support for single-parent households, blended families, and parents facing mental health challenges.

##### **Enhance Older People's Support**

Create age-friendly and inclusive programs that combat social isolation, promote cognitive health, and support physical mobility for older residents.

##### **Scale And Specialise Exercise-On-Referral**

Transform the exercise-on-referral program into a comprehensive service that includes specialised support for a wider range of conditions.



## OBJECTIVE 3: FOSTER INTEGRATED SERVICE DELIVERY

### **Establish A Single Point of Access**

Implement an integrated referral and intake system for all wellbeing services, making it easier for users and partners to navigate support options.

### **Build Collaborative Health Partnerships**

Strengthen and formalise partnerships with NHS Ayrshire & Arran, East Ayrshire Health & Social Care Partnership, and voluntary organisations to create a seamless ecosystem of care.

### **Co-Locate Services for Maximum Impact**

Design and refit wellbeing centres to host a variety of complementary services, creating a “one-stop-shop” for community needs.

## OBJECTIVE 4: LEVERAGE DATA AND TECHNOLOGY FOR BETTER OUTCOMES

### **Implement A Centralised Data System**

Create a secure, integrated database to track service usage, outcomes, and trends, providing a clear picture of community wellbeing.

### **Utilise Digital Health Tools**

Introduce and promote the use of digital tools, apps, and online platforms to support exercise-on-referral, manage long-term conditions, and provide on-demand support.

### **Drive Data-Led Evaluation**

Embed a robust evaluation framework that uses both quantitative and qualitative data to continuously measure the impact of interventions and inform strategic decision-making.

## Community Learning

The 10-year strategic plan for our community learning service will focus on developing sustainable, responsive, and innovative services that address the evolving needs of the community. It will aim to empower every member of the community to thrive by providing inclusive, accessible, and high-quality learning opportunities whilst fostering a resilient, connected, and fair society.

### OBJECTIVE 1: FOSTER COMMUNITY RESILIENCE AND EQUITY

#### **Create Thriving Learning Communities**

Increase civic participation and community cohesion by fostering a sense of belonging and encouraging people to shape local programs. Empower community members to identify local needs and address challenges through participatory decision-making.

#### **Reduce Social Inequalities**

Use data-driven targeting to focus resources on areas and populations facing the greatest disadvantage and inequality. This involves focusing on health, poverty, and other disparities to improve life chances.

#### **Enhance Digital and Physical Accessibility**

Ensure all community centres and libraries are accessible, inclusive spaces. Implement a robust digital inclusion strategy that provides free internet access, devices, and training to bridge the “digital divide”.

### OBJECTIVE 2: ADVANCE LIFELONG LEARNING FOR ALL

#### **Strengthen Core Literacies**

Substantially improve foundational literacy, numeracy, and language skills across all ages through targeted, effective programs. Reduce the attainment gap in these areas and provide flexible learning options.

#### **Develop 21st-Century Skills**

Launch initiatives that equip learners with in-demand skills such as digital literacy, critical thinking, and adaptability to improve their employability and lifelong prospects.

#### **Create Seamless Learning Pathways**

Build clearer pathways for learners to progress from one program to the next, whether to gain qualifications or move into further education or employment. Strengthen referral systems to support individual learners.

## OBJECTIVE 3: CULTIVATE INNOVATION AND ADAPTATION

### Become Agile, Future-Ready Hubs

Evolve community centres and libraries into dynamic, multi-purpose hubs that can quickly respond to changing local needs, such as new technologies or global events. Introduce maker spaces, digital labs, and co-working facilities.

### Adopt Technology for Modern Service Delivery

Integrate technology to enhance learning and service delivery, including creating a 24/7 “Always-Open Library” model using smart lockers for materials and equipment. Use a digital learning platform to offer flexible online and hybrid learning options.

### Foster a Culture of Evaluation

Implement systematic and consistent processes for gathering, analysing, and using data to evaluate the impact of programs. Use this data to plan for improvement and demonstrate the value of the service.



## OBJECTIVE 4: OPTIMISE COLLABORATION AND PARTNERSHIPS

### Form Strategic Cross-Sector Partnerships

Forge deeper relationships with local and regional partners in health, employment, education, and other sectors to coordinate resources and offer more holistic support to individuals and families.

### Expand The Volunteer Network

Inspire and develop a large, skilled, and engaged network of volunteers who can enhance program delivery, build capacity, and increase community involvement.

### Co-Produce Services with the Community

Embed a collaborative approach where stakeholders – including staff, volunteers, partners, and community members – are involved in co-designing and co-producing plans and services from the outset.

## Community Pathways

For our Community Pathways service, that integrates managing sports facilities with school and community-based programs, a 10 year strategic plan would centre on maximising holistic outcomes. The strategy should go beyond participation numbers to build physical and mental health, develop life skills, and create a resilient and inclusive community. Our aim is to empower every member of the community to lead an active, healthy life and realise their full potential, by providing accessible, inclusive, and inspirational sport and physical activity experiences from childhood through to adulthood

### OBJECTIVE 1: DEVELOP LIFELONG ENGAGEMENT WITH SPORT AND ACTIVITY

#### **Create Seamless Pathways**

Establish clear progression routes for young people from school and out-of-school programs to local clubs, ensuring a smooth transition to lifelong participation.

#### **Promote Inclusive Sports**

Significantly increase participation among under-represented groups, such as those with additional support needs, girls, and individuals from low-income backgrounds, by creating more welcoming and accessible opportunities.

#### **Address Inactivity**

Implement targeted interventions to engage inactive community members of all ages, helping them find activities that they enjoy and that meet recommended activity levels.

### OBJECTIVE 2: CULTIVATE COMMUNITY AND SOCIAL DEVELOPMENT

#### **Strengthen Local Clubs**

Provide comprehensive support to local sports clubs, helping them with governance, coaching development, and sustainability to ensure they are vibrant, safe, and inclusive community assets.

#### **Empower Youth Through Leadership**

Create opportunities for young people to develop leadership, teamwork, and social skills through coaching, mentoring, and youth-led projects.

#### **Tackle Antisocial Behaviour**

Use youth work as a tool for positive diversionary activities, connecting at-risk young people with positive role models and supportive peer networks.



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## OBJECTIVE 3: MODERNISE AND OPTIMISE FACILITIES

### **Enhance And Protect Facilities**

Secure and invest in existing sports facilities to ensure they are high-quality, accessible, and sustainable for both present and future community use.

### **Create Multisport and Activity Hubs**

Develop sports facilities into multi-sport hubs by integrating programmes and priorities with community sport and physical activity clubs and organisations

### **Maximise Community Access**

Implement strategies to maximise the use of school and other partner facilities outside of core hours, ensuring that valuable assets are accessible to the wider community.

## OBJECTIVE 4: BUILD A HIGH-QUALITY, RESILIENT COACHING NETWORK

### **Professionally Develop Coaches and Mentors**

Invest in continuous professional development for coaches, youth workers, and mentors, equipping them with the skills to effectively engage and support participants from diverse backgrounds.

### **Establish A Strong Volunteer Base**

Develop a robust volunteer recruitment and training program to ensure the network has a large, skilled, and passionate base of volunteers to support its broad range of activities.

### **Promote Sport for Positive Mental Health**

Equip all staff and volunteers with training on mental health awareness to ensure a supportive environment for participants and help foster resilience and position the service as a leader in promoting the benefits of sport and physical activity by using data and storytelling to influence policy

## Community Greenspaces

A community greenspace service that combines a forest nursery school, urban farm and residential centre will include 10-year strategic objectives that integrate outdoor education, environmental conservation and community engagement in the outdoors. It will connect people of all ages and abilities with nature and the countryside, fostering a deeper understanding of biodiversity and rural life.

### OBJECTIVE 1: EXPAND PUBLIC ACCESS AND COMMUNITY ENGAGEMENT

#### **Launch a Community Outreach Initiative**

Create a strategy targeting schools, community groups and key partners to provide tailored outdoor programmes and facilities that provide meaningful experiences and foster a lasting connection to the outdoors.

#### **Empower Community Led Initiatives**

Support existing “friends of” groups and other community organisations by providing training and networking opportunities and encourage local people to take greater ownership of their greenspaces, parks and path networks

#### **Create and Support Programming and Events**

Organise a variety of events and facilitated activities, such as family days, farm walks and talks, festivals or nature education programs, to attract a wide range of visitors and support community groups with walking festivals and other events that explore the wider Ayrshire countryside.

### OBJECTIVE 2: DEEPEN LEARNING OUTCOMES AND IMPACT

#### **Create a Cross-Platform Learning Framework**

Design a seamless learning journey for all from early years at the forest nursery to advanced residential courses, working with education colleagues to align programming with the Curriculum for Excellence, particularly in learning for Sustainability and Health and Wellbeing.

#### **Design for Progression and Challenge**

Create programs that allow skills to build over time, incorporating activities that are appropriately challenging for different age groups and abilities, fostering resilience, problem-solving, and a sense of accomplishment.

#### **Invest in Educator Training and Professional Development**

Support Ayrshire College and education colleagues in providing training to help teachers and leaders feel comfortable and equipped to manage outdoor sessions, including skills for risk management and curriculum integration.

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## OBJECTIVE 3: ENHANCE BIODIVERSITY AND SUSTAINABLE SITE MANAGEMENT

### **Create Opportunities for Habitat Conservation and Restoration**

Create connected greenspaces to link fragmented habitats and provide dedicated spaces for wildlife, prioritising native, climate adapted vegetation, creating healthier, more resilient habitats which support local wildlife

### **Conduct Biodiversity Assessments**

Systematically inventory the species and habitats across identified sites as part of a 10-year greenspace audit and use data to track progress and suggest improvements to greenspace management, ensuring a qualitative score for each site of above 50%

### **Showcase Nature-Based Solutions**

Use the parks and gardens of East Ayrshire to demonstrate solutions such as sustainable drainage and habitat restoration to mitigate climate change impacts.

## OBJECTIVE 4: BECOME A CENTRE FOR EXCELLENCE AND ADVOCACY

### **Work Towards a Nationally Recognised Breeding programme**

Develop the farm, farming practices, the breeding programme and community engagement to be recognised and achieve accreditation from the Rare Breeds Survival Trust, with a focus on selected priority breeds.

### **Promote Environmental Stewardship**

Provide opportunities for the public to engage in hands-on conservation work, such as invasive species removal or citizen science projects, creating career pathways and providing specialised training for early-career conservationists to build their expertise

### **Become the Provider of Choice for Experiential Learning**

Develop the Residential Centre to meet the needs of all ages and abilities as a centre for school and community group experiential trips and conservation holidays



# COMMERCIAL ACTIVITIES

## The Sustainable Model – Strategic Objectives

### Hospitality

Our 10-year vision for our hospitality service is to become a sustainable, commercially focused, and community-integrated hospitality provider that maximises income generation for reinvestment in local services and facilities. This vision is driven by the transfer of all corporate and community catering services from East Ayrshire Council to the Trust. We will be widely recognised for our high-quality, customer-focused offer that enhances the overall experience for residents and visitors alike. The service will move beyond traditional venue support to become an innovative, self-sustaining business stream that contributes significantly to the local economy and community wellbeing.

#### OBJECTIVE 1: BECOME THE RECOGNISED LEADER IN INTEGRATED COMMUNITY AND COMMERCIAL HOSPITALITY

##### **Innovate the Hybrid Hospitality Model**

Develop and commercialise new offers that seamlessly blend commercial and community aspects, positioning the service as an industry innovator and integrating a 'social impact package' for commercial products

##### **Develop Community Informed Products and Services**

Actively engage with residents and customers to understand their needs and develop services and products accordingly and ensure that cafes, restaurants and bars are accessible, welcoming spaces for the community as well as tourists to the area

##### **Establish a Local First Supply Chain**

Prioritise sourcing food, drink, and other supplies from Ayrshire producers and farmers to support the local economy and introduce opportunities to highlight local suppliers in our venues, telling their stories to our customers.

#### OBJECTIVE 2: DEEPEN COMMUNITY IMPACT AND SOCIAL VALUE

##### **Develop Immersive Guest Experiences**

Create hospitality activities that provide authentic cultural immersion, linked to our local heritage and culture such as tasting sessions at the Central Kitchen, culinary workshops using local ingredients and dining experiences at the Dean Castle, Dick Institute or other venues.

##### **Introduce Sustainable Livelihood Programmes**

Launch vocational training and mentorship programs for marginalised community members (e.g., underprivileged youth, ex-offenders) to prepare them for careers in hospitality.

##### **Invest in Local Entrepreneurs**

Establish an incubation programme to help local food producers, artisans and other entrepreneurs scale their businesses, with a goal of supporting new or emerging sustainable local businesses.

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## OBJECTIVE 3: INNOVATE CUSTOMER AND SERVICE EXCELLENCE

### **Cultivate a Loyal Customer Base**

Increase repeat customer visits to over 50% through a comprehensive loyalty program that offers personalised rewards and recognises customer milestones.

### **Foster a Culture of Excellence**

Embed a culture where employees feel valued, motivated, and are empowered to make decisions that enhance the customer experience, ensuring that customer standards at all venues are tailored and of a high standard

### **Develop a Distinctive Brand Identity**

Build a strong, recognisable brand, positioning the service as an authority in hospitality and growing the brand to new locations in key markets, adhering to the same high standards of excellence

## OBJECTIVE 4: DRIVE SUSTAINABLE FINANCIAL GROWTH AND PROFITABILITY

### **Diversify revenue streams**

Introduce multiple new revenue streams, such as bespoke events, merchandise, premium coffee subscriptions, or delivery services, to increase overall profitability.

### **Optimise operational efficiency**

Systematically reduce costs of goods sold and operational expenses by 15% through more efficient inventory management, waste reduction, and smart technology.

### **Achieve Franchise-Readiness**

Develop a detailed franchising strategy and establish brand standards to support future expansion and scalability to new opportunities that could include operating venues on behalf of private, third or other public sector partners.



## Lifestyles

Our lifestyle service will become a financially robust, innovative, and digitally integrated regional leader in health and wellness, maximising commercial opportunities for sustainable reinvestment in community facilities and programs. Our commercially successful lifestyle and wellness offer will leverage innovative technology and strategic partnerships to deliver exceptional, personalised leisure, swimming, and fitness experiences that ensure long-term financial sustainability and foster thriving, healthy communities across East Ayrshire.

### OBJECTIVE 1: MODERNISE THE MEMBER EXPERIENCE

#### **Launch a Flexible, Tiered Membership Structure**

Implement a baseline set of membership options with different levels of access, incorporate “add-on” options for premium classes, personal training, or specialised facilities, expanding the existing app and website to allow users to easily book classes and facilities, manage their membership and payments, and track their use and progress

#### **Use Data to Inform Infrastructure and Service Expansion.**

Analyse aggregated member data to identify new opportunities for physical facility investment and expansion of the service offer, including further ‘add-on’ options to the membership package across all Ayrshire360 services and products

#### **Boost Member Retention**

Create a multi-channel communication strategy that provides ongoing value through personalised content, progress tracking, and lifestyle community-building initiatives, creating an online platform that extends the in-person experience, allowing members to connect, participate in virtual challenges, and track their collective progress

### OBJECTIVE 2: ELEVATE AQUATIC AND FITNESS PROGRAMMING

#### **Diversify the Fitness Programme**

Introduce fitness offers beyond traditional workouts to appeal to broader demographics, including functional fitness and high-intensity interval training (HIIT) classes, targeted programmes for specific demographics such as older adults, young people and adaptive fitness and explore niche areas such as metabolic health programmes, enhancing staff training to improve programme consistency and quality.

#### **Improve Inclusivity and Accessibility to Learn to Swim**

Ensure aquatic activities are accessible to all children in East Ayrshire through a partnership with East Ayrshire Education, to remove barriers to school swimming lessons and introduce new, differentiated aquatic programs, such as water polo, synchronised swimming, and elite swim training.

#### **Implement Learn to Swim across all Pools**

Introduce the latest Scottish Swimming national frameworks for infants, adults and additional support needs customers and enhance staff training to improve program consistency and quality.

## OBJECTIVE 3: ENHANCE ACCESSIBILITY AND INCLUSION

### Launch Community and Corporate Wellness Partnerships.

Partner with the Community Wellbeing team to offer customised, corporate 'pick and mix' packages to local businesses and organisations to provide subsidised, flexible memberships to support staff wellbeing initiatives.

### Diversify Programme Offer and Expand Partnerships

Introduce new and adapted sports and activities, working with local schools, disability and target groups, to ensure that facilities and programmes meet the needs of all users

### Embed Inclusive Design into the Galleon Refurbishment and Capital Programme

Incorporate SportScotland's inclusive design guidance from the initial concept phase of all capital and refurbishment projects. Prioritise investments that will remove barriers and create better opportunities for participation.

## OBJECTIVE 4: ACHIEVE MARKET LEADERSHIP AND SCALABLE GROWTH

### Complete Organisational Integration

Fully integrate the Galleon Leisure Centre into Ayrshire360's existing framework, aligning staff, systems, and processes with Doon Valley and Loudoun Leisure Centres, providing a new operating model that maximises efficiency across all facilities

### Grow Youth Engagement

Work with the Community Pathways team, community sports hubs and local sports clubs to expand the opportunities and facilities to increase participation and attract a younger demographic, encouraging youth membership of clubs including the Galleon Bowling Club, Kilmarnock Ice Hockey and Kilmarnock Amateur Swim Club

### Launch and Scale Commercial Ventures

Explore new, scalable business models to diversify revenue streams further, such as expanding into the tourism market by offering packaged, multi-day sports and leisure trips and investing in latest technology to further streamline operations and increase profitability.



## Facility Management

The 10-year vision for our facilities is to provide high-quality, modern, inclusive, sustainable, and accessible venues that meet community needs and attract visitors, with facilities that are clean, safe and secure. We will be recognised as a leading provider of exceptional, customer-focused leisure, community, hospitality and cultural facilities, renowned for our commitment to environmental best practice, digital innovation, and creating vibrant, accessible community hubs through proactive, integrated and sustainable facility management.



### OBJECTIVE 1: ENHANCE STAFF AND VISITOR EXPERIENCE THROUGH VISIBLE EXCELLENCE

#### **Ensure Consistently Pristine and Welcoming Venues**

Standardise and communicate enhanced cleaning protocols and use staff and customer feedback to inform and adapt cleaning strategies

#### **Connect Maintenance to the Community**

Engage with community groups and organisations during the consultation phase for major projects like the Cultural Kilmarnock project to inform maintenance planning and manage expectations and develop a transparent and accessible system for the public to report maintenance issues, improving responsiveness and demonstrating a commitment to excellence

#### **Create a Culture of Safety Excellence**

Achieve external certifications in hygiene and safety that exceed standard compliance, building public confidence and integrate wellness and ergonomic considerations into maintenance practices and facility design, prioritising the physical wellbeing of staff and visitors

### OBJECTIVE 2: MAXIMISE CAPITAL INVESTMENT RETURNS

#### **Review and Update the Leisure Facility Strategy**

Collaborate with the local authority and private providers to create a strategy that identifies all leisure and community provisions in East Ayrshire, ensuring that capital investment priorities identified in the strategy are implemented

#### **Prioritise Long-Term Investment and Asset Management**

Establish an overarching Facility Action Plan in partnership with East Ayrshire Council to ensure effective management, improvement, and long-term investment in the entire portfolio

#### **Modernise and Diversify Facilities**

Transform the approach from “one size fits all” to providing diverse, high-quality, and modern facilities that meet community needs and attract visitors. This includes specific projects like the refurbishment of Doon Valley Leisure Centre and the transformation of the Dick Institute into a dedicated museum and art gallery

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## OBJECTIVE 3: LEAD IN SUSTAINABILITY AND ENVIRONMENTAL RESPONSIBILITY

### **Achieve Net Zero Maintenance Operations**

Continue to prioritise eco-friendly, biodegradable cleaning chemicals and invest in energy-efficient equipment

### **Scale Innovative Solutions**

Pilot and then scale innovative solutions such as greywater recycling for non-potable uses and rainwater harvesting to reduce water consumption in facilities

### **Introduce Sustainable Facility Management**

Partner with East Ayrshire Council to align with Climate Change policies and become a showcase for best practices in sustainable facility management

## OBJECTIVE 4: DEVELOP RESILIENT, FUTURE-PROOF OPERATIONS

### **Robust Maintenance and Safety**

Implement rigorous repair and maintenance plans, risk assessments, and regular facility checks to ensure safety and longevity of assets, preparing for and mitigating potential disruptions such as severe weather events

### **Implement Predictive Maintenance**

Shift from reactive to proactive and predictive maintenance using data analytics and technology to forecast equipment failures, reduce downtime, extend asset lifecycles, and manage operational costs

### **Embrace the Digital Age**

Fully integrate digital innovations, Artificial Intelligence (AI), and automation into operations, including smart building systems for energy consumption optimisation and potentially autonomous cleaning robots for repetitive tasks.



## Estate Management

Our Estate Management Service, encompassing forestry, grounds maintenance, parks and gardens, cemeteries, and path networks will be a model of sustainable, community-integrated, and technologically advanced environmental management, directly contributing to East Ayrshire Council's goal of becoming a "low carbon place with a thriving and diverse environment".

The service will transition from a traditional maintenance model to a proactive and data driven service, with a clear set of standards and specialisms that enhance biodiversity, promotes wellbeing, and builds climate resilience across the region.

### OBJECTIVE 1: ADOPT EXCELLENCE IN GROUNDS MAINTENANCE STANDARDS

#### **Standardise Service Specifications**

Develop and roll out a comprehensive set of tiered specifications for grounds maintenance (e.g., premier, standard, and conservation levels) applicable to all service areas.

#### **Adopt data Driven Performance Management**

Implement a Computerised Maintenance Management System (CMMS) to evaluate, monitor, analyse, and report on maintenance performance, using data to drive continuous improvement and resource allocation, integrated opportunity for stakeholder and community input into performance reporting.

#### **Enhance Visual Aesthetics and Biodiversity**

Increase floral displays, pollinator-friendly planting, and aesthetic enhancements in all parks and gardens, supported by an in-house garden centre that provides opportunities for horticulture training and work experience.

### OBJECTIVE 2: DEVELOP SUSTAINABLE AND RESILIENT ASSET MANAGEMENT

#### **Implement 10-year Forestry and Park Management Plans**

Establish a sustainable forestry management plan and park management plans that focuses on woodland and greenspace health, community engagement, biodiversity, climate resilience, commercial opportunities and invasive species control.

#### **Develop a Comprehensive Asset Renewal Programme**

Complete a full audit of all playpark equipment, street furniture, and infrastructure, developing a scheduled capital investment plan to upgrade or replace 100% of equipment past its lifespan.

#### **Achieve Carbon Neutrality for Operations**

Transition 80% of grounds maintenance machinery to electric or low-emission alternatives and implement sustainable practices to achieve net-zero carbon operations.

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## OBJECTIVE 3: ENSURE COMMUNITY ENGAGEMENT AND USER SATISFACTION

### **Increase Access and Inclusivity**

Ensure all playparks meet national standards for inclusive play and improve accessibility for all users by upgrading pathways, signage, and facilities.

### **Achieve Target Customer Satisfaction**

Establish a baseline for user satisfaction and aim for a 90% satisfaction rate on all service-related feedback through annual surveys and digital feedback channels.

### **Develop a Greenspace Award Scheme**

Work with the Greenspace team to establish a localised greenspace award scheme and support at least one active community “Friends of” group for each major park and cemetery to increase volunteer engagement and co-develop improvement projects.

## OBJECTIVE 4: INTEGRATE INNOVATION AND OPERATIONAL EFFICIENCY

### **Ensure Service Integration**

Fully integrate maintenance schedules and reporting across all service areas (parks, cemeteries, forestry), ensuring a cohesive and cost-effective operational model.

### **Adopt Smart Technology**

Pilot and scale the use of “smart” technology, such as GPS-enabled mapping, robotic machinery and automated watering systems, to optimise resource use and maintenance planning.

### **Implement a Robust Training and Development Programme**

Establish a continuous professional development program to ensure all staff are certified and trained in the latest sustainable and technological grounds maintenance practices.



# CREATIVE ACTIVITIES

## The Cultural Connector – Strategic Objectives

### Museum and Arts

Our 10-year objectives for our museum and arts service will be to enhance and build on our dynamic, community-led cultural offer, renowned regionally and nationally for our innovative and accessible programming, fully digitised collections, and beautifully restored heritage venues that inspire creativity, promote wellbeing, and celebrate Ayrshire's rich history.

#### OBJECTIVE 1: ENHANCE AUDIENCE AND COMMUNITY ENGAGEMENT

##### **Achieve Universal Access and Engagement**

Ensure that museum and visual arts services are accessible, relevant, and welcoming to every person in the community, regardless of their background or circumstances.

##### **Develop Community-Led Cultural Hubs**

Shift from being solely exhibition spaces to dynamic, collaborative hubs where local communities are involved in co-designing cultural experiences, programmes, and events that reflect their diverse identities and needs.

##### **Prioritise Wellbeing and Social Impact**

Partner with health, education, and social care providers to demonstrate and deliver the positive impact of arts and culture on community health, mental wellbeing, and social cohesion.

#### OBJECTIVE 2: CELEBRATE OUR LOCAL UNIQUENESS

##### **Sustain And Grow World-Class Collections**

Continue to acquire, preserve, and manage collections to the highest standards, while also engaging critically with their historic legacy and ensuring their stories are relevant to contemporary society. Implement a long-term plan for the ethical and sustainable management of collections, ensuring their preservation for future generations using best practices in environmental monitoring and conservation

##### **Champion Contemporary Visual Artists**

Provide dedicated support for emerging and established artists through increased commissioning, affordable studio spaces, and fair pay policies, ensuring a thriving local and national creative ecosystem

##### **Ensure Collections, Exhibitions and Displays are Dynamic and Relevant**

Work with communities to reinterpret, decolonise, and make collections more accessible and empowering, moving beyond the traditional "object-centred" model.

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## OBJECTIVE 3: EXPAND DIGITAL AND PHYSICAL ACCESS

### Become a Digital Leader

Develop and enhance cutting-edge digital platforms such as Futuremuseums to make the collections and experiences accessible online to a global audience, exploring new technologies like AI and personalised experiences.

### Embrace Emerging Technologies

Integrate new technologies like Artificial Intelligence (AI) and Extended Reality (XR) to create new, tailored experiences and enhance storytelling opportunities.

### Ensure Data Accessibility and Preservation

Implement robust digital infrastructure to connect, share, and preserve object records and research data, making them accessible to a global audience for the long term

## OBJECTIVE 4: SUPPORT INTERNATIONAL CURATION AND RESEARCH

### Implement Collaborative Curation Models

Work in partnership with diverse communities (local, national, international) to co-curate new narratives, ensuring multiple perspectives are represented and opening collections to wider reflection and debate.

### Modernise Collection Management

Adopt and embed new ways of managing collections, including ethical and technical approaches to sharing, preservation, and loans that ensure long-term sustainability and accessibility.

### Develop our Heritage Assets

Invest in new or upgraded facilities, research spaces, and galleries that can accommodate the growing collection and art sector and research needs, adapting to changing international research community requirements



## Arts Production

Over the next decade, our art production company will become a thriving creative service for music, dance, and drama to inspire and transform the local community. We aim to nurture local talent from all backgrounds but also produce innovative and high-quality performances that resonate on a national stage. By embedding our work in schools and local life and fostering strong partnerships, we will drive social change, improve wellbeing, and ensure that every person, regardless of age or experience, can engage with the performing arts.

### OBJECTIVE 1: PRODUCTION AND PROGRAMMING

#### **Deliver High-Quality, Ambitious Programmes**

Offer an innovative and ambitious programme of core, local, regional, and national events with a high-quality production standard.

#### **Maximise Facility Potential**

Utilise venues, including our community theatres, the Dean Castle and the refurbished Palace Theatre and Concert Hall, as a “perfect stage” for a wide range of productions and events, attracting both local audiences and visitors.

#### **Foster Regional Collaboration**

Work with partners across Ayrshire to develop a regional cultural strategy and attract high-profile events with a regional or national profile.

### OBJECTIVE 2: CULTIVATE COMMUNITY ENGAGEMENT AND WELLBEING

#### **Embed Services in Local Life**

Work closely with schools and communities to deliver performing arts services that are valued and embedded in local life, responding to local needs and aspirations.

#### **Enhance Community Wellbeing**

Use participation in music, dance, and drama to improve the enjoyment, quality of life, and mental/physical wellbeing of residents, contributing to a “Healthy and Active Nation” and “Creative, Open and Connected Nation”.

#### **Promote Social Inclusion**

Reduce social exclusion and isolation and build community cohesion through accessible and diverse programming.

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## OBJECTIVE 3: DEVELOP AND SUPPORT LOCAL AND EMERGING TALENTS

### Develop Sustainable Pathways

Support the development of lifelong participation in arts activities, from early years to older adults, including free instruction within East Ayrshire's Schools

### Nurture Young Talent

Establish a Youth Company and young ambassador programs to involve young people (12-25) in programme planning and decision-making, while providing educational links and development opportunities, such as the performing arts pathway with the East Ayrshire Youth Theatre.

### Build A Resilient Workforce

Invest in industry specialist training for staff and offer work placements, volunteering, and apprenticeships within the arts sector

## OBJECTIVE 4: FOCUS ON SUSTAINABILITY AND INNOVATION

### Maximise Commercial Income

Adopt a more commercial approach to maximise income potential from performances and associated merchandise, which will be reinvested into facilities and programmes.

### Embrace Digital Transformation

Develop digital engagement and technology, including an online learning platform to maximise participation and accessibility

### Ensure Financial Resilience

Secure external funding and explore sponsorship opportunities to support programmes and ensure the long-term financial sustainability of the new arts production service.



## Event Management

Our event management service will offer comprehensive solutions for a diverse range of occasions, specialising in producing both intimate regional gatherings and large-scale, high-profile hallmark events that capture the local spirit. Beyond expert planning and execution, the service will provide an extensive event equipment hire service, ensuring clients have access to everything from staging and lighting to sound systems and decor. Committed to the local community, we will actively support and facilitate large-scale community events, leveraging our expertise and resources to help bring ambitious public projects to life across the region.

### OBJECTIVE 1: DEVELOP EAST AYRSHIRE AS A REGIONAL AND NATIONAL EVENTS DESTINATION

#### **Establish A High-Profile Events Calendar**

Create an integrated, year-round calendar of hallmark and regional events that attract national and international attention and significant visitor numbers.

#### **Maximise Economic Benefit**

Generate substantial and measurable economic benefits for East Ayrshire through visitor spend, job creation, and increased commercial opportunities

#### **Enhance Regional Profile**

Position East Ayrshire as a destination of choice for events and visitors, leveraging unique selling points in arts, heritage, sports, and countryside attractions

### OBJECTIVE 2: ENSURE FINANCIAL SUSTAINABILITY AND COMMERCIAL GROWTH

#### **Maximise Income Potential**

Transition the event management service to a fully commercial operation, leveraging our venues and spaces to generate maximum revenue and reduce reliance on public funding.

#### **Diversify Revenue Streams**

Expand event-related commercial offerings to include new business streams such as comprehensive event management packages for external clients

#### **Secure External Funding:**

Work with partners including EventScotland and VisitScotland to proactively identify and secure external funding, grants, and sponsorship opportunities from regional and national bodies for major event programming

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## OBJECTIVE 3: EMBED COMMUNITY ENGAGEMENT AND SOCIAL IMPACT

### **Prioritise Community Benefit**

Ensure all events, from hallmark to local galas, deliver clear social, community, and wellbeing benefits for residents, aligning with the East Ayrshire Community Plan's vision of "strong, safe and vibrant communities".

### **Support Community-Led Events**

Provide a supportive environment and a cost-effective equipment hire service to facilitate community groups in delivering their own events, helping them build capacity and develop skills.

### **Ensure Accessibility and Inclusion**

Work to ensure events and services are accessible to all members of the community, promoting lifelong participation in leisure and cultural activities and actively engaging with diverse groups

## OBJECTIVE 4: FOSTER COLLABORATIVE PARTNERSHIPS AND INNOVATION

### **Establish A Regional Events Strategy**

Lead and work with key stakeholders across all of Ayrshire, including other local authorities, and national bodies like EventScotland and VisitScotland, to develop and implement a region-wide events strategy, ensuring a cohesive "one Ayrshire" approach to programming and promotion.

### **Embed Partnership Working In Event Delivery**

Ensure that a "joined-up approach" with East Ayrshire Council, emergency services, community groups, and private sector partners is fundamental to the planning and execution of all significant events from initial decision-making through to evaluation.

### **Establish A Youth Programming Board**

Innovate through engaging young people in the development and planning of event programmes and activities, ensuring a sustainable pathway for lifelong participation in event management activities and providing opportunities for young people to influence decision-making



## Palace Theatre & Grand Hall

The 10-year strategic objectives for the Palace Theatre and Concert Hall in Kilmarnock are centred on the “Cultural Kilmarnock” project, a major redevelopment plan backed by £20 million in UK Government Levelling Up Fund money and significant support from East Ayrshire Council. The vision is to transform the existing facilities into a state-of-the-art regional concert hall and theatre that acts as a catalyst for wider town centre regeneration

### OBJECTIVE 1: IMPLEMENT INFRASTRUCTURE AND VENUE TRANSFORMATION

#### **Create A State-Of-The-Art Regional Theatre and Concert Hall**

This involves extensive refurbishment and new extensions to the existing historic buildings.

#### **Improve Accessibility and Modernise Facilities**

A major focus is on creating fully accessible shared public areas, including a new entrance/foyer, a new café/bar, and lift access to all levels. The refurbishment also includes upgraded back-of-house areas, new changing facilities, a production workshop, and energy-efficient systems to improve sustainability.

#### **Enhance the Surrounding Area**

The project aims to create a “Cultural Park” that links the theatre with other cultural assets like the Dick Institute and Centrestage through enhanced public realm, green corridors and spaces for outdoor performances.

### OBJECTIVE 2: ESTABLISH THE VENUE AS A REGIONAL HUB FOR HIGH PROFILE PROGRAMMING

#### **Attract High-Profile Performers**

The revamped venue is intended to expand its offer and draw a wider range of regional and national shows, contributing to the local economy by attracting visitors from outside Kilmarnock and Ayrshire.

#### **Increase Community Participation**

The strategy aims to develop well-being initiatives and community engagement programmes, including the establishment of a Young People’s Theatre.

#### **Offer Diverse Programming**

The facility will continue to stage a varied program of comedy, drama, music, and pantomimes across all 5 of its new performing spaces

## OBJECTIVE 3: CONTRIBUTE TO ECONOMIC AND SOCIAL IMPACT

### Boosting Local Businesses

Revenue generated from ticket sales is expected to have a multiplier effect, with studies showing that for every £1 spent on a theatre ticket, an additional £1.40 to £5 is spent in the wider local economy on hospitality, retail, and other services. The new on-site café and bar will also provide a direct amenity offer.

### Creating Jobs and Training

The project will provide increased employment and training opportunities, not only for performers but also for stage crew, technicians, front-of-house staff, and other related professionals. The development of a new youth theatre company will also offer community engagement and skill development opportunities.

### Town Centre Regeneration

The theatre is a key asset in the “Cultural Kilmarnock” project and the Town Centre Masterplan, acting as a catalyst for further investment in Kilmarnock. This high-profile programming will also draw people from outside Kilmarnock, increasing tourism and visitor spending in the area.

## OBJECTIVE 4: CULTIVATE AUDIENCE LOYALTY AND COMMUNITY ENGAGEMENT

### Enhanced Visitor Experience

The extensive refurbishment is being designed to improve the overall visitor experience through improved accessibility, new amenities and better facilities. In celebration of the heritage asset, the venue will have longer opening hours and operate as a visitor attraction during non-show times.

### Community and Educational Initiatives

The venue aims to develop wellbeing initiatives through community engagement and participation programs. A key part of this is the establishment of a new youth theatre company, which helps build long-term relationships with local young people and families.

### Improved Public Realm

The creation of a “Cultural Park” and enhanced parkland setting around the theatre and the nearby Dick Institute, including an outdoor performance space/amphitheatre, will create a more attractive and vibrant destination, encouraging repeat visits and community use beyond just ticketed events.



# CORPORATE ACTIVITIES

## The Organisational Foundation – Strategic Objectives

### Financial Management

Our internal financial operations will ensure efficient and accountable stewardship of our funds, which primarily come from generated income and a management fee from East Ayrshire Council. Our financial management focuses on financial reporting, budget monitoring, and cashflow management and over the 10 years of this plan will be developed to include procurement and accounting for all services and organisations within Ayrshire360 operating portfolio.

#### OBJECTIVE 1: ACHIEVE FINANCIAL SUSTAINABILITY

Ensure the long-term financial health and viability of the Trust by managing budgets, controlling expenditure, and maintaining a positive financial position over the decade.

#### OBJECTIVE 2: MAXIMISE INCOME GENERATION

Increase revenue from all possible sources, including charges for services, commercial activities, and active bidding for external funding to supplement core budgets.

#### OBJECTIVE 3: OPTIMISE BUDGET MANAGEMENT

Implement and consistently improve budgetary monitoring processes to ensure robust control over spending, address deficits, and achieve reduction in management fee as agreed with East Ayrshire Council

#### OBJECTIVE 4: STRENGTHEN RISK MANAGEMENT

Proactively identify, assess, and mitigate financial risks, such as potential reductions in Council funding or loss of external grants, ensuring effective governance for the Trustees and Trading Subsidiary Directors.

#### OBJECTIVE 5: ENSURE EFFICIENT PROCUREMENT

Continuously review and optimise procurement processes to achieve best value for money on all goods and services, working efficiently within the wider shared service framework with the Council.

#### OBJECTIVE 6: MODERNISE DEBTOR/ CREDITOR MANAGEMENT

Work with shared service partners to ensure timely and efficient processing of payments to suppliers (creditors) and management of income from customers (debtors).

#### OBJECTIVE 7: ENSURE REGULATORY COMPLIANCE

Maintain a high standard of financial regulations and reporting, including collaboration with specialist providers on matters like corporation tax, to ensure the Trust operates transparently and adheres to all legal requirements.

#### OBJECTIVE 8: BUILD LONG-TERM CAPITAL INVESTMENT

Secure and manage capital finance for key projects, infrastructure, and facility improvements, coordinating with East Ayrshire Council's long-term capital programme.

## Organisational Culture

Our Organisational Culture service drives the core support framework for Ayrshire360. By fostering people development, leveraging technology, and driving a values-based culture of continuous improvement, we empower our teams to deliver exceptional service, ensuring long-term sustainability and growth for our organisation and communities.

### OBJECTIVE 1: DEVELOP THE WORKFORCE THROUGH A CULTURE OF CONTINUOUS PROFESSIONAL DEVELOPMENT

Ensuring the provision of a dynamic Training and Development culture for all, where employees can take ownership of their learning and development, identifying training and development which meets the needs of the organisation and ensures the delivery of the Strategic vision.

### OBJECTIVE 2: OPERATIONAL EXCELLENCE & STRATEGIC VALUE

Adopt a Business Partnership approach to provide, guidance and support, identifying needs, requirements and support to achieve efficiencies, improved processes and facilitate a more agile approach to business engagement.

### OBJECTIVE 3: BECOME AN ACCREDITED EMPLOYER OF CHOICE

Achieve external recognition as employer of choice through the development of a comprehensive, cohesive and progressive People Strategy.

### OBJECTIVE 4: BECOME A LEADER IN EQUALITY, DIVERSITY & INCLUSION

Support best practices across Ayrshire360 aiming for a workforce reflective of diverse communities and an inclusive environment where everyone can thrive.

### OBJECTIVE 5: ENHANCE OUR VOLUNTEERING & PLACEMENTS OFFER

Modernise our volunteering and placement programmes to build a diverse talent pipeline. By improving how we recruit and support participants, we create meaningful opportunities that grow skills, increase our capacity, and bring fresh perspectives to our services.

### OBJECTIVE 6: ESTABLISH A ROBUST DATA GOVERNANCE AND SECURITY FRAMEWORK

Ensure all organisational information and data is managed securely, ethically, and in compliance with all current regulations, building trust with all our people and stakeholders, and effectively mitigating risk.

## Marketing and Communications

Our Marketing & Communications service will be a digitally led, insight driven function that will evolve from a traditional promotional department into a transformational business partner force that uses creativity, innovation and data-informed strategies to strengthen the brand, drive positive awareness and create memorable experiences for our communities and visitors.

### OBJECTIVE 1: DEVELOP DIGITAL FIRST ENGAGEMENT APPROACH

Drive an engaging, content-rich digital presence that ensures all residents and visitors can access information and services whilst developing our unified, user-friendly digital platforms and expanding brand-reach through innovation.

### OBJECTIVE 2: IMPLEMENT TARGETED, INSIGHT DRIVEN MARKETING CAMPAIGNS SUPPORTING SUSTAINABLE GROWTH AND ORGANISATIONAL-WIDE OBJECTIVES

Drive growth in participation, income and engagement through insight led marketing campaigns that generate demand across all pillars, services and venues. Campaigns will prioritise audience growth, diversification and retention, strengthen brand visibility, and maximise return on investment by targeting priority markets and amplifying the impact of marketing platforms.

### OBJECTIVE 3: ENSURE EVALUATION IS EMBEDDED TO INFORM SERVICE IMPROVEMENTS

Implement robust systems, processes and reporting to track satisfaction and inform planning through qualitative and quantitative feedback such as surveys, focus groups, and social media analytics. Moving beyond

simple attendance metrics to measure the real-world impact and economic benefits of programmes, events and services, these results will help refine future strategies and demonstrate value to partners and funders.

### OBJECTIVE 4: DEVELOP PARTNERSHIP MARKETING AND DESTINATION PROMOTION

Lead multi-agency campaigns with partners like VisitScotland, ASVA, the Council and community groups to promote key attractions and events to regional and national audiences, strengthening the area's place-brand, driving growth and supporting the regional tourism economy by increasing visitation, spend and participation.

### OBJECTIVE 5: IMPLEMENT SPONSORSHIP AND ADVERTISING FRAMEWORK

Develop and scale a strategic approach to sponsorship and advertising that supports audience growth, enhances customer experience, generates income, strengthens brand partnerships and enhances the visibility of services, venues and events whilst delivering measurable commercial and reputational value.

## Special Projects

Our Special Projects service offers tailored support for internal and external customers in business planning, performance measurement, external funding, and skills development. For internal stakeholders, the service refines operational strategies, evaluates team performance, and provides professional development to improve overall organisational efficiency and productivity. For external clients, it focuses on strategic growth by creating detailed business plans for communities, identifying and helping to secure external funding, and developing sustainable community wealth building.

### OBJECTIVE 1: SUPPORT BUSINESS DEVELOPMENT AND SUSTAINABLE GROWTH

Establish the Special Projects service as a financially resilient and outward-looking hub that maximises income potential and explores innovative delivery models that maximise new commercial opportunities and sustainable business streams

### OBJECTIVE 2: DEVELOP A SKILLS ACADEMY

Create a dynamic 'Skills Academy' that invests in our people and communities, developing a future-ready workforce with essential life skills and reduces the reliance on external training providers

### OBJECTIVE 3: PROVIDE EXTERNAL FUNDING AND INVESTMENT SUPPORT

Become expert facilitators in securing external investment, reducing reliance on core funding and channelling resources into organisational and community priorities.

### OBJECTIVE 4: FACILITATE COMMUNITY EMPOWERMENT AND CO-PRODUCTION

Work closely with local communities, moving from 'one size fits all' services to collaborative approaches that ensure local groups can successfully manage or own facilities and projects identified through the Local Place Plans and Community Action Plans, directly contributing to strong, safe, resilient and sustainable communities.

### OBJECTIVE 5: DESIGN AND IMPLEMENT A ROBUST PERFORMANCE MEASUREMENT FRAMEWORK

Measure the social, economic, and environmental impact of our projects and services, using data to drive continuous improvement and accountability through a robust performance measurement framework, demonstrating tangible outcomes against local and national indicators.

# HOW WE WILL PRIORITISE OUR WORK

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Ayrshire360's 10-year strategic framework is interwoven with crucial cross-pillar, horizontal themes designed to guide our entire operational approach. Central to this strategy is a deep commitment to **equalities, diversity, and inclusion**, ensuring all services and opportunities are accessible and representative of the entire community.

This is reinforced by a dedication to **fair work practices**, fostering a supportive, inclusive, and rewarding environment for all employees. The framework also mandates environmental best practice, aiming to minimise the organisation's ecological footprint through sustainable operations and initiatives. Furthermore, a spirit of **collaboration** is vital, promoting strong partnerships with local groups and stakeholders to maximise community benefit.

Finally, **digital transformation** underpins all these efforts, using technology to enhance service delivery, improve efficiency, and better engage with the public in an ever-evolving world.



# WHO WILL WE WORK WITH

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In delivering our services, we work with many key local, regional, national and international partners including East Ayrshire Council, East Ayrshire Community Planning Partnership, other local authorities and leisure trusts, Ayrshire College, VisitScotland, SportScotland, Scottish Athletics, Scottish Swimming and National Governing Bodies for Sport, Creative Scotland, Museum & Galleries Scotland, Events Scotland, Scottish Library and Information Council, Scottish Book Trust, Arts Council England, Historic Environment Scotland, Naturescot, Transport Scotland and local community clubs and public and private organisations. This list of organisations only provides a snapshot and give a flavour of the extensive partnership work that we are involved in.

We recognise through seeking mutually beneficial partnerships we can each make an important contribution to delivering a shared vision that will have a positive impact upon the lives of residents, whilst welcoming visitors to Ayrshire, through involvement in sport, culture, outdoor and community activities.

Ayrshire360 has developed a strong working partnership with East Ayrshire Council. With the Council's continued support, we will prioritise our people and communities by delivering integrated services that positively impact everyday lives.

Building on our transition to Ayrshire360, this collaboration aims to generate new employment opportunities, invest in local talent and develop sustainable business streams to ensure long term resilience for the region.



# HOW WE WILL MONITOR AND EVALUATE THE IMPACT OF OUR WORK

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## Quality

Ayrshire360 will translate this ten-year strategic vision into three-year priority action plans through a cascaded, cyclical planning process supported by a quality performance measurement framework. The long-term vision, which spans from 2026 to 2036, sets ambitious, high-level strategic objectives focused on community engagement, service excellence, commercial growth, sustainability, and workforce development. This vision is operationalised through shorter-term actions, assigned to designated lead officers, implementation timelines, and expected outputs for each theme. This process ensures strategic alignment and clear accountability, with regular monitoring by the Board of Trustees and reporting to East Ayrshire Council. Progress is tracked through a quality performance management framework. This integrated approach allows Ayrshire360 to remain agile, adjusting its action plans based on performance data and emerging needs, all while staying aligned with its overarching long-term goals for community wellbeing and organisational sustainability.

## Statutory

Ayrshire360 contributes to East Ayrshire Council's Statutory Performance Indicators (SPIs) and the Local Government Benchmarking Framework (LGBF) primarily through its delivery of health, wellbeing, cultural, and sporting services. By managing and operating a wide range of facilities including sports centres, libraries, museums, and country parks. Ayrshire360 directly impacts LGBF particularly in Culture and Leisure. A key part of Ayrshire360's strategy is to increase physical activity and improve residents' quality of life, which directly addresses the Council's Single Outcome Agreement and broader community planning objectives. Furthermore, we promote civic pride and engagement by hosting high-profile regional events and supporting local community activities.

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The strategic transfer of the Vibrant Communities service further consolidates the Trust's role in delivering Council and partnership outcomes by empowering community groups and strengthening local resilience. The specific LGBF indicators that we measure on behalf of East Ayrshire Council are:

#### LGBF Culture & Leisure 1

- Pools/Other Leisure facility Attendance

#### LGBF Culture & Leisure 2

- Library Usage

#### LGBF Culture & Leisure 3

- Cost of Arts & Museums
- Museums Visits

#### LGBF Culture & Leisure 4

- Cost of parks and Open Spaces

#### LGBF Culture & Leisure 5

- % of Adults satisfied with Libraries, Parks & Open Spaces, Museum & Galleries and leisure Facilities

## Key

Ayrshire360 uses key performance indicators (KPIs) to transparently measure our progress against strategic objectives and demonstrate our commitment to continuous improvement. Aligning with our overarching Strategic Objectives, these indicators provide a clear and accessible way to track performance across key themes like customer engagement, community wellbeing, and financial sustainability. By monitoring metrics such as facility attendance, service uptake, and customer satisfaction, we can effectively measure our impact on the community and ensures that resources are being used efficiently to deliver high-quality services. Ultimately, these KPIs serve as a vital tool for accountability, informing strategic decision-making and showcasing progress to both stakeholders and the public. Our KPIs for 2026-2036 are:

| KPI Name                          | Objective   | Measurement Tool  | Frequency  | 10 Year Target                             |
|-----------------------------------|---|---|--|--|
| Total Annual Visitor Number       | To quantify the total unique visits to a venue to understand facility use and visitor trends  | <p><b>Automatic People Counters:</b> Infrared (beam-break) sensors or thermal imaging cameras installed at entrances for high-accuracy, automated data collection</p> <p>or</p> <p><b>Manual Tallies:</b> Simple clicker counters used by staff at entry points</p>   | <p><b>Collection:</b> Daily</p> <p><b>Monitoring:</b> Monthly</p> <p><b>Reporting:</b> Quarterly</p>     | 20% uplift based on 2025 baseline          |
| Individual Participant Engagement | To measure the unique number of people actively taking part in structured activities (e.g., fitness classes, youth workshops, library reading groups) and curated events (e.g., festivals, theatre performances). | <p><b>Management Information Systems (MIS):</b> Platforms like Legend for tracking gym and class attendance through member check-ins.</p> <p><b>Digital Ticketing &amp; Registration:</b> Capturing data from platforms used for theatre, workshops, or festivals to track both bookings and actual attendance.</p> <p><b>Participant Sign-in Sheets/Apps:</b> Essential for community outreach and free educational programmes where tickets aren't sold</p> | <p><b>Collection:</b> Daily</p> <p><b>Monitoring:</b> Monthly</p> <p><b>Reporting:</b> Quarterly</p>     | 40% uplift based on 2025 baseline          |
| Repeat Participation rate         | To identify the percentage of individual users who attend two or more activities, programmes, or events within a set period   | <p><b>Management Information Systems (MIS):</b> Platforms like Legend for tracking gym and class attendance through member check-ins.</p> <p><b>Digital Ticketing &amp; Registration:</b> Capturing data from platforms used for theatre, workshops, or festivals to track both bookings and actual attendance.</p> <p><b>Participant Sign-in Sheets/Apps:</b> Essential for community outreach and free educational programmes where tickets aren't sold</p> | <p><b>Collection:</b> Daily</p> <p><b>Monitoring:</b> Monthly</p> <p><b>Reporting:</b> Annually</p>      | 60% of total participants are repeat users |
| Total Active Fitness Memberships  | To measure the total number of individuals with a live, paid, or subsidised recurring membership  | <p><b>Management Information Systems (MIS):</b> Platforms like Legend for tracking memberships including new joins and cancellations</p>  | <p><b>Collection:</b> Real Time</p> <p><b>Monitoring:</b> Monthly</p> <p><b>Reporting:</b> Quarterly</p> | 30% uplift based on 2025 baseline          |

| KPI Name                          | Objective  | Measurement Tool  | Frequency  | 10 Year Target             |
|-----------------------------------|--|---|--|----------------------------|
| Membership Penetration Rate       | To determine what proportion of the total East Ayrshire population is an active member of Ayrshire360  | <b>Postcode Mapping:</b> Using the <b>Leisure Management System</b> to filter members by postcode, ensuring you only count residents and not visitors from outside the area   | <b>Collection:</b> Real Time<br><b>Monitoring:</b> Annually<br><b>Reporting:</b> Annually  | 15% based on 2025 baseline |
| Membership Churn / Retention Rate | To measure the percentage of the membership base that cancels or stops paying their subscription within a specific period. (Number of Cancellations in Period / Total Members at Start of Period) × 100        | <b>Management Information Systems (MIS):</b> Platforms like Legend for tracking memberships including new joins and cancellations   | <b>Collection:</b> Real Time<br><b>Monitoring:</b> Monthly<br><b>Reporting:</b> Annually   | 30% average churn rate     |
| Website Engagement Rate           | To measure the percentage of site visitors who do more than just “bounce”—specifically those who stay for more than 10 seconds, view multiple pages, or complete a specific action (like a booking or signup). | <b>Google Analytics:</b> The primary tool for tracking engaged sessions and average engagement time<br><br><b>CMS Conversion Tracking:</b> Built-in dashboard tools on our website platform that log form submissions, PDF downloads of gym timetables, or clicks to external booking engines like Legend   | <b>Collection:</b> Real Time<br><b>Monitoring:</b> Quarterly<br><b>Reporting:</b> Annually | 70% total engagement       |
| Futuremuseum Engagement Rate      | To measure the percentage of site visitors who do more than just “bounce”—specifically those who stay for more than 10 seconds, view multiple pages and use one of the interactives                            | <b>CMS Conversion Tracking:</b> Built-in dashboard tools on our website platform that log form submissions, PDF downloads of gym timetables, or clicks to external booking engines like Legend  | <b>Collection:</b> Real Time<br><b>Monitoring:</b> Quarterly<br><b>Reporting:</b> Annually | 50% total engagement       |
| App Engagement Rate               | To measure how frequently users return to the app. It identifies the percentage of our monthly active users who engage with the app every single day.  | <b>Legend App Analytics:</b> Since our app is powered by the Legend Leisure Management System, its built-in dashboard tracks real-time bookings, cancellations, and user logins.<br><br><b>App Store Connect / Google Play Console:</b> For monitoring “Install-to-Uninstall” ratios and crash rates to ensure technical performance isn’t hindering engagement | <b>Collection:</b> Real Time<br><b>Monitoring:</b> Weekly<br><b>Reporting:</b> Annually    | 35% total engagement       |

| KPI Name                       | Objective  | Measurement Tool   | Frequency   | 10 Year Target                |
|--------------------------------|--|--|---|-------------------------------|
| Cross Platform Engagement Rate | To measure the level of active interaction (Likes, Comments, Shares, Saves) our content receives relative to your total audience size. (Total Engagements per Post / Total Followers) × 100. This is more valuable than “Follower Count” because it proves the content is relevant to the people of Ayrshire | <b>Social Management Tools:</b> Platforms like Hootsuite, Sprout Social, or Buffer to aggregate data across all Ayrshire360 accounts into a single dashboard   | <b>Collection:</b> Real Time<br><b>Monitoring:</b> Weekly<br><b>Reporting:</b> Quarterly  | 5% engagement rate            |
| Total Gross Earned Income      | To quantify the total financial intake from all earned income as a percentage of total income  | <b>Financial Accounting Software:</b> Systems for real-time tracking of profit and loss, balance sheets, and department-level budgets.<br><b>Integrated POS (Point of Sale):</b> Systems used in cafés, gift shops, and bars that feed transaction data directly into central accounts.<br><b>Legend Financial Modules:</b> For tracking recurring Direct Debit revenue and one-off class/court bookings.<br><b>Grant Management Logs:</b> A manual or digital ledger to track successful funding bids | <b>Collection:</b> Real Time<br><b>Monitoring:</b> Monthly<br><b>Reporting:</b> Quarterly | 75%                           |
| Average Income per Visit       | To measure the average amount of revenue generated by a single visitor through all spending channels (tickets, café, retail, and membership apportionments).<br>Total Earned Income / Total Annual Visitor Numbers<br>Total Earned Income / Total Annual Visitor Numbers                                     | <b>Financial Accounting Software:</b> Systems for real-time tracking of profit and loss, balance sheets, and department-level budgets.<br><b>and</b><br><b>Automatic People Counters:</b> Infrared (beam-break) sensors or thermal imaging cameras installed at entrances for high-accuracy, automated data collection<br>or<br><b>Manual Tallies:</b> Simple clicker counters used by staff at entry points   | <b>Collection:</b> Daily<br><b>Monitoring:</b> Monthly<br><b>Reporting:</b> Annually      | 40% uplift from 2025 baseline |

| KPI Name   | Objective   | Measurement Tool  | Frequency  | 10 Year Target                   |
|--|---|---|--|----------------------------------|
| Operating Cost per Visit                           | To monitor the operational efficiency of venues by calculating the expenditure required to facilitate each visitor interaction.<br>Total Operating Expenditure / Total Annual Visitor Numbers | <b>Financial Accounting Software:</b> Systems for real-time tracking of profit and loss, balance sheets, and department-level budgets.<br><br><b>and</b><br><b>Automatic People Counters:</b> Infrared (beam-break) sensors or thermal imaging cameras installed at entrances for high-accuracy, automated data collection<br><br>or<br><b>Manual Tallies:</b> Simple clicker counters used by staff at entry points  | <b>Collection:</b> Monthly<br><b>Monitoring:</b> Quarterly<br><b>Reporting:</b> Annually   | 20% reduction from 2025 baseline |
| External Capital and Revenue Grant Funding Secured | To measure the total value of non-core funding (cash and in-kind) successfully bid for from external bodies to deliver specific projects.   | <b>Grant Pipeline Tracker:</b> A digital dashboard tracks "Bids Submitted" vs. "Bids Won" and their associated values.<br><br><b>Benefits Tracker:</b> An essential tool required by funders to prove that the money secured is actually delivering the promised outcomes.<br><br><b>Financial Ledger:</b> Restricted fund accounting to ensure grant money is ring-fenced for its specific project and not absorbed into general operating costs.<br><br><b>Grant Compliance Audits:</b> Regular internal reviews to ensure "Match Funding" requirements are being met as per the funder's terms | <b>Collection:</b> Real Time<br><b>Monitoring:</b> Quarterly<br><b>Reporting:</b> Annually | £500k annual success value       |
| Facility Capacity Utilisation rate                 | To measure the percentage of a facility's available operating hours that are occupied by visitors or groups. (Actual Hours Used / Total Available Opening Hours) × 100                        | <b>Automatic People Counters:</b> Infrared (beam-break) sensors or thermal imaging cameras installed at entrances for high-accuracy, automated data collection<br><br>or<br><b>Manual Tallies:</b> Simple clicker counters used by staff at entry points  | <b>Collection:</b> Real Time<br><b>Monitoring:</b> Quarterly<br><b>Reporting:</b> Annually | 80% capacity                     |

| KPI Name                              | Objective   | Measurement Tool   | Frequency   | 10 Year Target  |
|---------------------------------------|---|--|---|---|
| Building Energy Performance Intensity | To measure and reduce the total energy consumed (electricity and gas) across all venues to align with the trust's climate change goals.                     | <p><b>Smart Meters:</b> Automated data collection systems that provide real-time visibility into usage and prevent wastage.</p> <p><b>Building Management Systems (BMS):</b> Software to control and monitor heating, ventilation, and air conditioning (HVAC) in major hubs like the Palace Theatre or the Galleon.</p> <p><b>Energy Management Dashboards:</b> Tools like <b>Business Energy Scotland's</b> KPI trackers to calculate energy intensity (kWh per visitor or unit of output).</p> <p><b>Carbon Emission Factors:</b> Using government-issued factors to convert raw kWh data into actionable carbon emission reports</p>   | <p><b>Collection:</b> Real Time</p> <p><b>Monitoring:</b> Monthly</p> <p><b>Reporting:</b> Annually</p>   | 30% reduction in carbon emissions from 2025 baseline      |
| Waste Diversion & Recycling Rate      | To measure the total weight of waste produced by all facilities and calculate the percentage of that waste that is successfully recycled or composted       | <p><b>Waste Management Reports:</b> Monthly data provided by our waste contractor (e.g., East Ayrshire Council's waste services or private contractors like Biffa) detailing tonnage collected per site.</p> <p><b>Bin Sensors/Fill-Level Monitors:</b> Smart sensors in large skips or compactors at flagship sites like Dean Castle that track volume and alert staff when a pickup is actually needed (reducing transport emissions).</p> <p><b>Waste Audits:</b> Periodic "hands-on" inspections at specific venues to identify the "contamination rate" (e.g., how much non-recyclable material is ending up in the recycling bins).</p> <p><b>Catering Inventory Systems:</b> In cafés, tracking food waste through systems to separate "prep waste" from "plate waste."</p> | <p><b>Collection:</b> Monthly</p> <p><b>Monitoring:</b> Quarterly</p> <p><b>Reporting:</b> Annually</p>   | 70% recycling rate<br>25% reduction in total waste volume |
| Absence Levels                        | To measure the percentage of total working time lost due to staff sickness or injury. (Total Workdays Lost to Absence / Total Available Working Days) × 100 | <p><b>HR Information System:</b> Personnel systems that log every self-certified and medically certified absence.</p> <p><b>Occupational Health Referrals:</b> Formal tracking of staff referred for professional support</p> <p><b>Return to Work Interviews:</b> A qualitative tool used to capture the <i>reasons</i> for absence (e.g., stress, musculoskeletal issues), which allows for targeted wellbeing interventions</p>   | <p><b>Collection:</b> Real Time</p> <p><b>Monitoring:</b> Quarterly</p> <p><b>Reporting:</b> Annually</p> | 8 days lost per employee each year                        |

| KPI Name  | Objective  | Measurement Tool   | Frequency   | 10 Year Target  |
|---|--|--|---|---|
| Annual Staff Turnover Rate                        | To measure the percentage of the workforce that leaves the organisation within a financial year  | <p><b>HR Management System</b> Automated tracking of “leaver forms” and vacancy rates across different departments</p> <p><b>Exit Interviews:</b> Qualitative data collection to identify <i>why</i> people are leaving (e.g., better pay elsewhere, lack of progression, or retirement)</p>   | <p><b>Collection:</b> Monthly</p> <p><b>Monitoring:</b> Quarterly</p> <p><b>Reporting:</b> Annually</p>   | 10% turnover rate   |
| Accident Frequency Rate (AFR) & Incident Severity | To monitor the number and seriousness of injuries or “near misses” involving staff, volunteers, or the public  | <p><b>Digital Incident Reporting Software:</b> Tools like SHE to allow staff to log accidents on-site electronically, ensuring immediate data capture</p>  | <p><b>Collection:</b> Monthly</p> <p><b>Monitoring:</b> Quarterly</p> <p><b>Reporting:</b> Annually</p>   | <p>50% reduction in major incidents from 2025 baseline</p> <p>100% reporting rate for near misses</p> |
| Total Annual Volunteer Contribution               | To quantify the time gifted by individuals to support the delivery of services. Total number of hours logged by registered volunteers across all service areas | <p><b>Volunteer Management Software:</b> Tools like Better Impact or Assemble allow volunteers to “check in” via an app, automatically logging their hours and skills used.</p> <p><b>Sign-in Logs:</b> Digital or paper-based registers at specific sites (e.g., the Dick Institute or Dean Castle) for one-off event volunteers or “Friends of” groups.</p> <p><b>Project Progress Reports:</b> Used for grant-funded projects (e.g., Heritage Fund) where volunteer hours must be evidenced to claim funding.</p> | <p><b>Collection:</b> Real Time</p> <p><b>Monitoring:</b> Quarterly</p> <p><b>Reporting:</b> Annually</p> | 50% increase in hours based on 2025 baseline  |
| Net Promotor Score                                | To gauge customer loyalty and the likelihood of word-of-mouth growth   | <p><b>Post-Visit Automated Surveys:</b> Using tools like SurveyMonkey integrated with Legend or Spektrix booking data to send a “How did we do?” email 24 hours after a visit.</p> <p><b>QR Code Kiosks:</b> Tablets or posters at exits allowing for “instant” feedback while the experience is fresh.</p> <p><b>Social Listening:</b> Monitoring sentiment on Facebook and Google Reviews to see if the “public” score aligns with your internal survey data</p>   | <p><b>Collection:</b> Real Time</p> <p><b>Monitoring:</b> Monthly</p> <p><b>Reporting:</b> Annually</p>   | +50   |

# DRIVING CONTINUOUS IMPROVEMENT

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Metrics for performance indicators are key for accountability, as is our commitment to using data to evidence impact. This is critical to driving continuous improvement. Ayrshire360, to meet our aims of ensuring financial resilience and high performance, we will implement a range of measures which are proportionate and meet the changing needs of partners and stakeholders. Using quantifiable metrics and supplementing with qualitative measures, Ayrshire 360 will aim to understand and communicate concepts such as Financial Return on Investment, Cost Avoidance as well as Social Return. By ensuring that we are robust in our measurements and keeping pace with the changing priorities of stakeholders, we aim to continue our first-class reputation of gaining and providing best value for funding.

To implement we will, in suitable circumstances, measure in 3 phases:

- Outputs - The raw data reported on for performance indicators
- Outcomes - The direct change which takes place from our work.
- Value - What is the value of that change to the individual, society or economy.

Our unwavering commitment to continuous improvement, underpinned by this evidence-based framework, will drive changes in Ayrshire360 and support us to realise our strategic aim of reducing long term reliance on public funding.

# LOOKING TO THE FUTURE

The Strategic Framework outlined in this document is to create a sustainable organisation that delivers high quality services and facilities that meet the needs of our communities and attracts visitors to Ayrshire. It is supported by regularly reviewed delivery and action plans that give clarity to how we will achieve our ambitions.

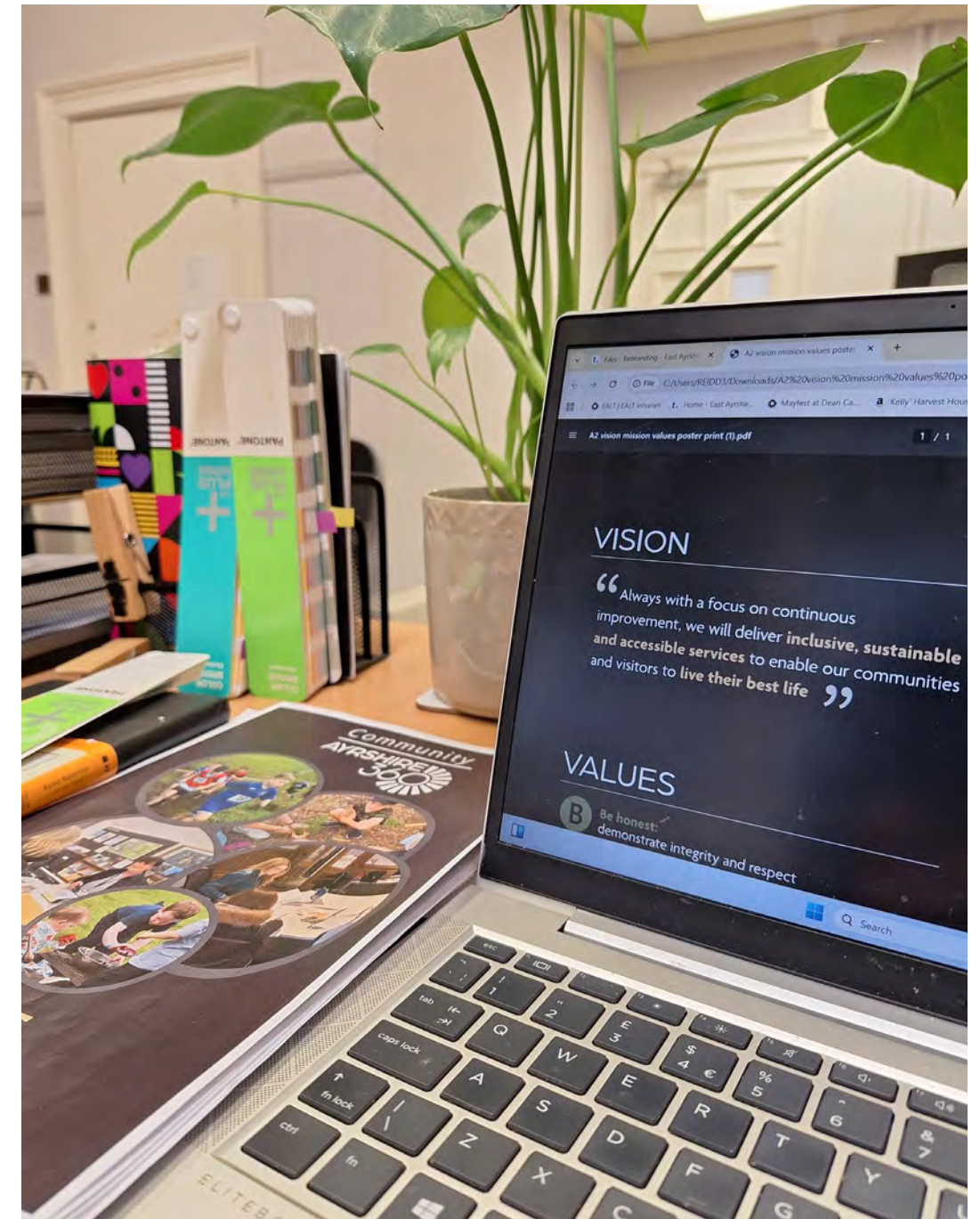
The Framework also recognises the value and quality of our staff and reinforces their importance in the current and future success of Ayrshire360. Our staff have played a critical role in developing our business and our reputation since 2013.

There have been many challenges and significant changes on our journey and there will be many more to come. These will only be overcome by a 'can do' attitude and a desire for continuous improvement.

Together, we look forward to the next 10 years with confidence, energy and continued momentum due to the many successes that we have achieved in the last 13 years. We have a clear Strategic Vision with built in flexibility to enable us to respond to new opportunities and trends.

We continue to maintain our aspiration to support and encourage people to 'Live their Best Life' and we are determined to be respected as an organisation of choice by customers, staff and partners. We have the passion and vision 'to be the best' at whatever we do.

It is our intention within the 10 years of this Framework to see a different culture and approach that will transform Ayrshire360 and the services that we offer. This approach requires a transformational shift from managing to facilitating, from 'one size fits all' to diverse, customer focused facilities and activities. The importance of engagement of staff, customers and stakeholders in this cannot be underestimated.



# Our BEST Vision, Mission, Values and Behaviours



Ayrshire360 is an organisation that aspires to the highest of standards in everything that we do. This is why we have adopted the following vision, mission, values and behaviours that have been embedded throughout all of our service delivery, customer and partner engagement and the recognition, development and empowerment of our people.

## 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** ”

## 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

## VALUES

- B** Be honest: demonstrate integrity and respect
- E** Engage: inclusivity with our people, partners and communities
- S** Strive: be ambitious and aspire to continuous improvement
- T** Take responsibility: own it and be accountable

## BEHAVIOURS

### Be honest

- I am open and admit mistakes.
- I communicate honestly with everyone.
- I treat people fairly and with respect.
- I reflect honestly on my work.

### Strive

- I look for new ideas and share them.
- I take initiative in my work.
- I use technology to improve services.
- I take pride in doing my best.

### Engage

- I listen actively to others.
- I show empathy and understanding.
- I value diversity and inclusion.
- I celebrate others' achievements.

### Take responsibility

- I stay positive and challenge negativity.
- I manage my emotions responsibly.
- I act responsibly at all times.
- I represent Ayrshire360 positively.



[ayrshire360.com](http://ayrshire360.com)

# REPORT TO BOARD OF TRUSTEES

## REVIEW OF CONSTITUTION

Date: 26 May 2026

Agenda Item: 12

Report By: Anneke Freel: Chief Officer

### 1. PURPOSE OF REPORT

1.1 This paper seeks Board approval to initiate a formal review of the East Ayrshire Leisure Trust Constitution. The specific amendment will create two designated Trustee positions on the Board for young people aged between 18 and 25. This governance update ensures our leadership directly reflects the communities we serve and aligns with our 2026–2036 Strategic Framework.

### 2. STRATEGIC CONTEXT AND RATIONALE

2.1 As a forward-thinking organisation, we recognise that young people represent a massive portion of our participant base, audience members, and future community leaders. However, this demographic is not currently represented within our highest level of strategic decision-making. Formally appointing two Young Trustees will provide the following benefits:

- **Fresh Perspectives:** It injects contemporary insights into our digital outreach, cultural programming, and environmental sustainability efforts.
- **Direct Representation:** It ensures the long-term development of our services and activities is shaped directly by the generation using them.
- **Governance Diversity:** It aligns Ayrshire360 with modern charity governance best practices, actively lowering the average age of our boardroom and building future leadership talent for the region.

### 3. PROPOSED CONSTITUTION CHANGES

3.1 To facilitate this change, it is proposed to redraft the constitution with the following changes:

- **Designated Seats:** The maximum board size will expand by two seats, reserved explicitly for individuals aged 18 to 25 at the time of appointment.
- **Term Limits:** To encourage ongoing opportunities for a variety of young people, these roles will carry a modified two-year term, with the option to stand for one renewal.
- **Full Voting Rights:** These roles will carry full, equal voting rights and legal responsibilities as Trustees under Scottish charity law

### 4. NEXT STEPS AND TIMELINES

4.1 To If approved, the constitutional review and subsequent recruitment campaign will progress through the following phases:

## REPORT TO BOARD OF TRUSTEES

- **June 2026:** Drafting of the constitutional amendment and formal submission to the Office of the Scottish Charity Regulator (OSCR) for approval.
- **July - August 2026:** Launch of a welcoming, accessible recruitment campaign across local youth forums, colleges, and social channels.
- **September – October 2026:** Interviews, selection, and induction of the two new Trustees.
- **December 2026:** Formal commencement of the Young Trustees' terms at the first scheduled Board meeting of the new financial year.

4.2 To set our Young Trustees up for success, we will fully wrap our Community Pathways Service around these roles to provide a welcoming and robust support structure. Each young person will be assigned a professional Mentor from the Pathways team for independent, confidential guidance, alongside an experienced Board member who will act as a governance buddy to help navigate boardroom dynamics. We will provide tailored skills development, covering essential charity law and financial literacy, to add valuable credentials to their CVs.

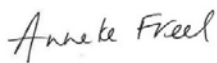
### 5. CONCLUSION

5.1 Reviewing our constitution to welcome two Young Trustees aged 18 to 25 is a vital step in modernising our governance. By embracing fresh perspectives at the highest level of decision-making, we ensure our strategic direction remains relevant and directly informed by the communities we serve. Supported by the robust mentorship of our Community Pathways Service, this change will not only diversify our boardroom but also actively foster the next generation of local leaders.

#### Recommendation/s:

It is recommended that the Board:

- i. Approve the constitutional review, submission to OSCR and recruitment process; and
- ii. Otherwise note the content of this report.



Signature:

Designation: Chief Officer

Date: 11 May 2026

# REPORT TO BOARD OF TRUSTEES

## CRITICAL UPDATE - TRANSFER OF ADDITIONAL SERVICES

Date: 26 May 2026

Agenda Item: 13

Report by: Anneke Freel, Chief Officer

### 1 INTRODUCTION

- 1.1 The purpose of this report is to provide Trustees with critical updates throughout the transition period of additional services that were approved to transfer to the Trust from East Ayrshire Council. East Ayrshire Council approved the proposals on 29 January 2026 and the Trust agreed, in principle, to proceed with the transfer and the recommendations, subject to the satisfactory completion of all due-diligence processes. The Board further resolved that, should any material risks, barriers, or other substantive 'show-stoppers' be identified prior to the final transfer date, the Board reserves the right to review and, if necessary, reverse or amend this decision.
- 1.2 It was further agreed that the Chief Officer would present a critical update paper at each meeting prior to final transfer of services.
- 1.3 For ease of reference, the additional services and proposed timescales are noted in the table below:

| Service                         | Transfer Timescale |
|---------------------------------|--------------------|
| East Ayrshire Woodlands         | 1 April 2026       |
| Community Safety and Engagement | 1 April 2026       |
| Instrumental Music              | 18 August 2026     |
| Creative Minds                  | 18 August 2026     |
| Facility Management             | 1 October 2026     |
| Greener Communities             | 1 April 2027       |

### 2 CRITICAL UPDATES

- 2.1 The following table provides critical updates on each of the service areas proposed for transfer between April 2026 and March 2027.

| Service                 | Update  |
|-------------------------|---|
| East Ayrshire Woodlands | <p>Three employees and six Modern Apprentices transferred successfully to Ayrshire360 on the 1<sup>st</sup> April 26. All staff undertook an organisation induction and will be managed through the Community Greenspace Service until the Greener Communities transfer is complete at which point they will be integrated into the new Estate Management Service.</p> <p>One of the existing modern apprentices has secured full time, permanent employment as an Estate Assistant at Annanhill Golf Course.</p> |

# REPORT TO BOARD OF TRUSTEES



|                                 |   |
|---------------------------------|---|
|                                 | Confirmation has been received that funding is in place for a new cohort of apprentices to start in August 26.  |
| Community Safety and Engagement | No employees were TUPE transferred as part of this service area. Funding was provided to create 13 new FTE posts. The interviews for the Development Officer to lead this team will be undertaken on the 14 <sup>th</sup> May 2026, with the rest of the teams to follow shortly. All posts have now been through job evaluation.   |
| Instrumental Music              | <p>Instrumental Music is scheduled to transfer as planned in August 2026. A secondment agreement has been drafted, and the consultation exercise has taken place with the relevant employee for the management post that is transferring. This post is not scheduled for a straight transfer as the existing employee is on SNCT (teachers') terms and conditions. The Trust cannot facilitate teachers' pensions. Therefore, it has been agreed that this employee will be seconded in the first instance to determine whether a full transfer is appropriate.</p> <p>All other employees are members of Strathclyde Pension Scheme. Therefore, there is no issue with their transfer.</p> <p>A separate Service Level Agreement is being developed for IMS.</p>   |
| Creative Minds                  | As above  |
| Facility Management             | <p>A transfer action plan has been agreed between the Chief Officer and EAC's Head of Facility Management.</p> <p>A delivery protocol has been developed and agreed in principle to inform the new way of working and the revised Service Level Agreement (SLA).</p> <p>Prior to progressing any further, Azets have been commissioned to carry out due diligence on the impact of a full repair and maintenance lease of the properties on our VAT, Non-Domestic rates and other tax liabilities. This is scheduled for completion by the 31<sup>st</sup> May to enable the delivery model to be finalised and incorporated into the revised SLA.</p>  |
| Greener Communities             | <p>A transfer action plan has been agreed between the Chief Officer and EAC's Head of Housing and Communities.</p> <p>A Health and Safety Audit has been carried out within the workshop operated by Greener Communities. this was a priority action due to concerns regarding service records.</p> <p>Regular meetings have been scheduled from 24<sup>th</sup> April 26 to review existing contract arrangements with third party contractors.</p> <p>An initial meeting with colleagues in EAC's HR Business Support team to agree the employee consultation programme has been agreed for early May.</p> <p>The Strategic Lead: Estate Management post is scheduled for advert in early June 26. This post is critical for the successful transfer of the service.</p> <p>Other critical actions within the transfer action plan include:</p> <ul style="list-style-type: none"> <li>• Review of SLA</li> <li>• Review of expenditure and income to determine full operating costs</li> <li>• Update insurance</li> </ul> |

## REPORT TO BOARD OF TRUSTEES

|  |  |
|--|--|
|  | <ul style="list-style-type: none"> <li>• Review list of suppliers to determine which contracts should be novated to the Trust</li> <li>• Review current inventory to determine final list of transferring equipment and vehicles</li> <li>• Carry out audit of vehicles and equipment to determine condition to all the development of an equipment renewal programme and appropriate investment</li> <li>• Review all statutory and non- statutory checks and training records including COSHH, HAVS, risk assessment etc</li> <li>• Review existing processes and protocols</li> <li>• Develop a standards framework and work programme for management of all openspaces</li> <li>• Develop an on-line portal for Trustees and elected members to report issues and areas of concern.</li> </ul> |
|--|--|

### Recommendation/s:

It is recommended that Trustees:

- i. Note the work undertaken to date and the priorities for transfer of additional services; and
- ii. Otherwise note the content of the report

Signature:

*Anneke Freeel*

Designation: Chief Officer

Date: 21 April 2026