

PERFORMANCE & AUDIT SUB COMMITTEE



Date: 19 May 2020

Location: VScene

Start time: 4pm

AGENDA			
AGENDA ITEM	FOR NOTING	FOR DISCUSSION	FOR APPROVAL/ DECISION
1. Apologies for Absence	✓		
2. Declarations of Interest	✓		
3. Notes of Previous Meeting – 18 February 2020	✓		
4. Performance Report Qtr 4 : January 2020 – March 2020 Annual Summary: April 2019 – March 2020			✓
5. External Audit Plan	✓		
6. Internal Audit Plan	✓		
7. Staff Recognition Award This is a restricted document and not for onward circulation			✓
8. AOCB			
9. Dates of Next Meetings: Trust Board: TBC Performance & Audit Sub-Committee: 18 August 2020			

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PERFORMANCE REPORTS

Date: 19 May 2020

Agenda Item: 4

Report by: Anneke Freel, Chief Officer

Summary

This report provides details of the Trust's performance for the period January to March 2020 as well as a summary of overall performance for the financial year 2019/20. The results show a deficit in financial performance for reasons explained within the report. However, overall attendances show an increase as outlined in more detail and is substantially due to Dean Castle Country Park being back to full operation.

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide Trustees with a detailed overview of Trust performance across a range of headings previously agreed, and including Business Plan objectives and finance.

2 BACKGROUND

- 2.1 The Trust's performance reporting and monitoring procedures are well established and have evolved and developed since the organisation was established in July 2013. This report covers performance in the fourth quarter of 2019/20 (January to March) as detailed in appendix 1, as well as an overall summary of annual performance for the financial year 2019/20 as detailed in appendix 2.
- 2.2 This performance information will be combined with the 2019/20 audited accounts to make up the 2019/20 Annual Report which will be published later in the year following approval at the AGM to be held in September. The performance report will also be submitted to East Ayrshire Council.

3 QUARTER 4 RESULTS

- 3.1 The report's key results can be summarised as follows:

3.1.1 BUSINESS PLAN

- Significant progress has been made towards the achievement of the objectives of the 2016-19 Business Plan.
- Overall attendances showed a decrease of 23% against projected targets for quarter 4. This is due to venues closing following guidance on Covid 19 on the 18th March. Records for Dean Castle Country Park could not be collected after the 29th February or for the River Ayr Way from the 1st January due to method of collection. This has had a significant impact on performance figures for the quarter.

3.1.2 FINANCE

- An adverse variance of £97,729 was out turned in 2019/20. Whilst this is largely related to a shortfall in income associated with venue closures on the 18th March, there had been a downward trend from the end February as customers became wary of Covid-19. This included cancellation

of bookings (hall hires, shows, Synthetic Grass Pitches, memberships) and associated Hospitality Income.

- Savings of £190,830 were achieved in line with East Ayrshire Council's requirements.
- External funding of £18,787 was achieved by Trust staff either directly or working with East Ayrshire Council.

4. SUMMARY OF ANNUAL PERFORMANCE

4.1 Appendix 2 provides a summary of performance across the year. Whilst end of year financial information is included in the quarter 4 report, it was felt appropriate to highlight some key performance successes separately and to provide annual performance figures.

- Despite closure in March 18th 2020, attendance figures had an overall increase of 5.28% across all venues. Attendance figures are recorded for each individual venue and will contribute to the improvement plans for services as part of Transformation. It should also be noted that the recording of SPIs and KPIs is being reviewed in line with the new Strategic Vision for East Ayrshire Leisure
- External Funding for the year was £351,526 for a range of multi-year projects
- 95% of EAGER reviews were carried out. This annual employee review process will be developed into a Review of BEST practice in line with the new Strategic Vision and will be implemented in 2020/21.

5. CONCLUSIONS

5.1 2019/20 was a challenging year for East Ayrshire Leisure with the retirement of the Chief Executive, a review of management structures and the appointment of the new Chief Officer. However, it has also been a hugely successful year in terms of delivering high profile programmes for our communities and visitors, engaging our employees in the future development of the organisation and developing a new 10 year vision.

Recommendation/s:

It is recommended that the Performance and Audit Sub-Committee:

- i. Approve the Qtr 4 and Annual Summary Report for 2019/20 for submission to the Trust Board;
- ii. Otherwise note the content of this report.

Signature: Anneke Freel

Designation: Chief Officer

Date: 13 May 2020

East Ayrshire Leisure Performs

January – March 2020



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PROGRESS AGAINST 2016-19 ACTION PLAN

Key: RED (REQUIRES INTERVENTION) AMBER (WITHIN TOLERANCE) GREEN (POSITIVE PERFORMANCE)

STRATEGIC OBJECTIVE ONE – TO BE RECOGNISED AS A PROVIDER OF HIGH QUALITY SERVICES AND FACILITIES THAT ARE WELL USED

ACTION NO	ACTION	TARGET	PROGRESS (green/amber/red)	ACTION PLAN
EAL 1.1	Increase Customer Satisfaction levels	<ul style="list-style-type: none"> Show annual customer satisfaction improvements each year of Business Plan 		
EAL 1.2	Increase attendance levels/ticket sales through programme development both in person and online.	<ul style="list-style-type: none"> Increase levels of attendance/ticket sales by 5% over the term of the business plan. Continue to invest in programme development. Increase online visitor usage by 2% each year of Business Plan 	<u>Culture and Community Services</u> <ul style="list-style-type: none"> Attendance and ticket sales at Q4 have decreased by 16% <u>Target: 102,283</u> <u>Actual: 85,600</u> 	<ul style="list-style-type: none"> Covid-19 closure of venues accounts for just approx 10,000 (based on 18-19 figs) of this shortfall in attendance figures Additional decrease is solely due to decrease in attendance in the Grand Hall due to cancellation of regular lets and fewer large scale events within the same period last year.
			<ul style="list-style-type: none"> Future Museum unique visits have shown a 139% increase on target <u>Target: 50,000</u> <u>Actual: 119,848</u> 	<ul style="list-style-type: none"> Prepare Museum Galleries Scotland funding bid with futuremuseum.co.uk partners
			<u>Sport and Fitness</u> <ul style="list-style-type: none"> Sport & Fitness Q4 attendance projection achieved. <u>Target: 179632</u> <u>Actual: 165675</u> 	<ul style="list-style-type: none"> COVID-19 venue closures accounts for approx. 33K (based on the same period 18-19 figs)
			<u>Countryside and Outdoor Activities</u> <ul style="list-style-type: none"> Overall attendance and ticket sales have decreased by 40.5% in Q4 against target for the period <u>Target: 203,611</u> <u>Actual: 121,117</u> 	<ul style="list-style-type: none"> The March figures for Dean Castle Country Park could not be logged due to closure. River Ayr Way figures are collected on a quarterly basis and were scheduled to be collected

				at the end of March. This couldn't be done due to movement restrictions.
			<u>Overall Attendance Target</u> <ul style="list-style-type: none"> Q4 saw an overall decrease in projected targets of 23% <u>Target: 485,526</u> <u>Actual: 372,392</u> 	
			<u>Corporate Services</u> <ul style="list-style-type: none"> Eastayrshireleisure.com figs have exceeded the targets by 2% <u>Target: 78,024</u> <u>Actual: 79,578</u> 	
EAL 1.3	Achieve new quality standards and/or maintain current Accreditation standards	Visit Scotland: <ul style="list-style-type: none"> 4 star: Doon Valley Museum 4 star: Dick Institute 4 star: Baird Institute 4/5 star: Dean Castle and Country Park 4 star: Burns House Museum 	<ul style="list-style-type: none"> Burns House Museum and the Dick Institute have retained 4 star status Other assessments may be delayed due to Covid-19 restrictions 	
		Arts Council England Museum Accreditation: <ul style="list-style-type: none"> Dean Castle/Baird/Doon Valley/Burns House/Dick Institute maintained. 	<ul style="list-style-type: none"> No Change 	
		Collection Significance: <ul style="list-style-type: none"> Musical Instrument/Burns Collections maintained. 	<ul style="list-style-type: none"> No Change 	
		How Good Is Our Public Library Service: <ul style="list-style-type: none"> 2016/17 – 1 indicator tested 2017/18 – further 2 indicators tested 2018/19 – further 2 indicators tested. 	<ul style="list-style-type: none"> No Change 	

		British Computer Society Accreditation: <ul style="list-style-type: none"> Maintain annual accreditation 	<ul style="list-style-type: none"> No Change 	
		UKA: <ul style="list-style-type: none"> Maintain Certification at Ayrshire Athletics Arena 	<ul style="list-style-type: none"> No Change 	
		FIFA: <ul style="list-style-type: none"> Certification of all Synthetic Grass Pitches 	<ul style="list-style-type: none"> No Change 	
		RLSS: <ul style="list-style-type: none"> Maintain Approved Training Centre status 	<ul style="list-style-type: none"> No Change 	
		Green Flag: <ul style="list-style-type: none"> Gain award for Dean Castle Country Park Gain award for Annanhill Golf Course 	<ul style="list-style-type: none"> Application for Dean Castle Country Park has been submitted. However, assessment has been delayed due to Covid-19 restrictions 	
EAL 1.4	Maintain and sustain high level partnerships that support service delivery and improvement.	<ul style="list-style-type: none"> Maintain current partnership network. 	<ul style="list-style-type: none"> On target with quarter highlights detailed below 	
EAL 1.5	Introduce a system to audit, monitor and improve environmental efficiency across our core facilities	<ul style="list-style-type: none"> Create annual improvement plan and work with East Ayrshire Council to ensure our venues/facilities meet our environmental objectives. 	<ul style="list-style-type: none"> On target and monitored through the Climate Change Report 	<ul style="list-style-type: none"> Ensure environmental efficiency is incorporated into the facility review

STRATEGIC OBJECTIVE TWO – TO ENHANCE PEOPLE'S HEALTH AND WELLBEING THROUGH PARTICIPATION

ACTION NO	ACTION	TARGET	PROGRESS	ACTION PLAN
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EAL 2.1	Increase general participation /attendance levels across service areas	<ul style="list-style-type: none"> ▪ Increase participation/ attendance levels by 5% over the term of the Business Plan. 	<ul style="list-style-type: none"> ▪ As outlined in 1.2 above 	
EAL 2.2	Increase opportunities for/numbers of young people (12-25) using our services.	<ul style="list-style-type: none"> ▪ Increase by 1% each year number of young people using our service areas. ▪ Raise £50K external funding during life of Business Plan to support programmes aimed at young people. ▪ Maintain and develop 2 partnerships/initiatives each year to support young people centred programmes e.g. EASC Affiliated Sports Clubs, Youth Arts Network, Vibrant Communities. ▪ Offer reduced cost/free access to facility/project use for targeted groups of young people. ▪ Carry out project surveys to measure behavioural change impact in 2016/17/18/19 	<ul style="list-style-type: none"> ▪ On target with quarter highlights detailed below 	
EAL 2.3	Maximise access to our facilities and programmes for people with physical, sensory or learning disabilities.	<ul style="list-style-type: none"> ▪ Apply audit findings where appropriate, in 2017/18/19 ▪ Support people using our facilities/ programmes with mixed ability needs. 	<ul style="list-style-type: none"> ▪ On target with quarter highlights detailed below 	
EAL 2.4	Increase opportunities for/numbers of older people (60+) using our services.	<ul style="list-style-type: none"> ▪ Increase attendance by older people by 1% each year. ▪ Ensure we have programmes that are attractive to older users. ▪ Carry out sample surveys to measure behavioural change impact in 2016/17/18/19 ▪ Develop and maintain partnerships each year to support older people centred programmes e.g. NHS Ayrshire & Arran, Vibrant Communities. 	<ul style="list-style-type: none"> ▪ On target with quarter highlights detailed below 	<ul style="list-style-type: none"> ▪ Developing programmes with Vibrant Communities team around “Back To Work” in our Libraries and the programme delivery and the Dean Castle project.

STRATEGIC OBJECTIVE THREE – TO ENHANCE EAST AYRSHIRE’S TOURISM OFFER				
ACTION NO	ACTION	TARGET	PROGRESS	ACTION PLAN
EAL 3.1		<ul style="list-style-type: none"> ▪ Increase levels of visitor attendance in line with targets set in local Tourism Strategies. 	Cultural and Community Services	

	Increase visitor attendance at our key tourist attractions: Dick Institute, Dean Castle & Country Park, Baird Institute, Doon Valley Museum, Burns House Museum & Library, River Ayr Way, Palace & Grand Hall Complex and Cumnock Town Hall	<ul style="list-style-type: none"> Develop cultural/countryside and sport tourism packages with Visit Scotland/EAC to promote our venues/events. Submit external funding bids to support tourism development across our facilities/venues. Maintain and develop partnership working with Visit Scotland/EventsScotland to support our programmes. 	<ul style="list-style-type: none"> Attendance to tourism venues has decreased by 14% (59,420 actual – 69,175 target). 	
			<u>Countryside and Outdoor Activities</u> <ul style="list-style-type: none"> Attendance to tourism venues, has decreased by 40% against Q4 targets (target = 186,248; actual = 111,545) 	
EAL 3.2	Work with local groups to add value to the tourism offer.	<ul style="list-style-type: none"> Work with 4 groups each year to support community development and to harness local knowledge. 	<ul style="list-style-type: none"> On target with highlights detailed in table below 	

STRATEGIC OBJECTIVE FOUR – TO BE RECOGNISED AS AN EMPLOYER OF CHOICE				
ACTION NO	ACTION	TARGET	PROGRESS	ACTION PLAN
EAL 4.1	Increase levels of staff satisfaction from 2016/17 baseline.	<ul style="list-style-type: none"> Respond to survey findings. Maintain constructive relationship with Trade Union – 6 meetings annually. 	<u>Corporate Services</u> <ul style="list-style-type: none"> Staff have been asked to put forward their ideas/suggestions 	

		<ul style="list-style-type: none"> ▪ Maintain absence to below acceptable level of 2 days per quarter ▪ Continue to achieve low levels of formal Grievances 	<p>on how we can make further improvements to the organisation overall and hence contribute to increased satisfaction rates. The feedback will be incorporated into an action plan.</p> <ul style="list-style-type: none"> ▪ East Ayrshire Leisure has built an effective working relationship with Trade Union, meetings will now take place quarterly with the option to hold a Special Meeting if required. ▪ Absence level recorded for the period 19 December to 31 March was 1.97 days. ▪ No grievances were undertaken during this period. 	<ul style="list-style-type: none"> • Business Development submission process been developed. ▪ Meetings have been stood down as a result of COVID-19 and regular updates are being issued to Trade Unions. ▪ Absence during this period is primarily due to long term absence. As a result of COVID-19 7 members of staff displayed symptoms totalling 29 days absence.
EAL 4.2	Increase the number of volunteering, placement and apprenticeship opportunities.	<ul style="list-style-type: none"> ▪ 6 Modern Apprenticeships during life of Business Plan subject to funding. ▪ 10 work placements during life of Business Plan ▪ 3 interns during life of Business Plan. ▪ Volunteers increase by 2% each year. 	<ul style="list-style-type: none"> ▪ On target with quarter highlights detailed below 	<ul style="list-style-type: none"> ▪ Monitor the apprenticeships with CBC during the life of the Dean Castle project. ▪ Manage interns during life of the Dean Castle project. ▪ Work with East Ayrshire Council to support the modern apprentices appointed to maintain the strategic path network
EAL 4.3	Advance staff through training and development	<ul style="list-style-type: none"> ▪ Increase the use of EAGER working towards 95% coverage for permanent staff. ▪ Develop training matrix for all service areas 	<ul style="list-style-type: none"> ▪ On target 	<ul style="list-style-type: none"> ▪ EAGER (Lite) has been introduced, this will enable a 2020/21 Training & Development

		<ul style="list-style-type: none">▪ Develop bespoke e-learning modules and training courses▪ Adopt volunteering policy allowing employees the opportunity to volunteer with external organisations		Plan to be developed prior to the roll out of BEST practice.
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QUARTER 4 HIGHLIGHTS

CULTURE AND COMMUNITY SERVICES

Performing Arts Venues

- In January the Palace welcomed Youth Group Hipshot to the venue for the first time for their 10th Anniversary Show
- Beautiful Kids' show "The Bear" was a great success at the Palace in February
- Cumnock Town Hall had successful night with Jersey Notes in February
- Cumnock Town Hall saw a small but appreciative audience for Scottish Opera
- In March the Grand Hall hosted the very talented comedian Janey Godley and the same week also had capacity audience for Scottish rock band Twin Atlantic, brought to the venue by DF Concerts.
- The Palace and Grand Hall were awarded a Gold Award and Cumnock Town Hall was awarded a Silver Award in the Best Bar None National Awards.

Arts/Museums/Libraries Development

- Our 'Burns's Birthday in Mauchline' annual festival was a huge success with over 500 visitors coming to the Burns House Museum on the afternoon of Saturday 25th January. The highlight was the culmination of three months' work with Mauchline Primary School who performed their promenade and staged performances of song, dance and theatre throughout the afternoon. This was funded by EventScotland. Our Burns's Birthday School workshops were fully booked with around 400 pupils taking part throughout the week.
- The ART OF SELLING SONGS from the V&A opened at the Dick Institute as the first and only Scottish venue for this amazing exhibition of pop music graphics.
- The long awaited redisplay of the South Museum at the Dick Institute opened on 20th February with a special exhibition of Johnnie Walker collection items on loan from the Johnnie Walker Archive. The exhibition received excellent coverage in the Glasgow Herald.
- The annual East Ayrshire Schools Exhibition opened in the Young People's Gallery with a very well attended opening event.
- We hosted a sell-out event at the Dick Institute for World Book Day with literary giant Val McDermid.
- Burns Monument Centre ran a range of highly successful local and family history research workshops.
- Baird Institute opened a new home-curated exhibition entitled "Castles in a Landscape" which features East Ayrshire's own collections.
- Narnia-themed school workshops at the Dick Institute gave participating pupils the opportunity to engage in multi-disciplinary activities including green screen filming.
- Museum tours by VSAs have enhanced our visitor experience for organised groups, and encouraged more in-depth knowledge and appreciation of the collections.
- We have had significant growth of our online facilities, notably to our library services and through our 'Borrowbox' service. From 1st March to 1st April we had over 200 newly active digital library members. This was made up from a combination of brand new library members, new digital (but existing traditional library) members and lapsed members who have renewed.

Collection Care

- The Dean Castle restoration and refurbishment project is progressing well and during this period we have hosted 3 successful events at the Dick Institute which have attracted approximately 40 people at each event. The new team of Interns continue to work on Future Museum and digitising the collections linked to the Castle.

Libraries

- The Dick Institute is working towards introducing a Gaelic section in the library and hosts a regular Gaelic Conversation Group
- 'Brew and a Blether' group started in Stewarton Library run by external body and Crosshouse Library has a knitting group.
- Homeworks staff have been part of the team involved in developing a Friendship Group for Housebound customers which brings socially excluded people from their homes to the Dick Institute for tea and a chat
- We celebrated National Mobiles Day with nursing home residents coming to visit the Mobile Library
- Patna Library VSA has developed a strong partnership with Patna Primary - being invited to come and talk to the pupils, hand out prizes in the school for a design a bookmark competition run by the school (which are now displayed in the library). The school also recently organised an author visit and the author visited the library as part of the session.
- Minecraft workshops for young people are running successfully at the Dick Institute, Stewarton and Crosshouse Libraries.
- Successful pilot for a Lego Animation Club took place at the Dick Institute - to be developed further once our libraries reopen.
- Increase in eBook/eAudio provision during COVID-19 lockdown, and associated press/on-line/social media promotion, has allowed us to maintain essential contact with our customers during this period as well as continue to provide a library service while our venues are closed.

COUNTRYSIDE & OUTDOOR ACTIVITY

Countryside Development

Our Rangers Service continues to support schools through environmental education and outdoor learning sessions.

Highlights from Jan- March include:

- Created bird feeders with 40 kids at Annanhill Primary Youth Club to help attract birds to their garden.
- Supported disengaged primary 5 pupils from Newmilns PS with their John Muir Award, through learning how to identify trees and building minibeast homes to help explore the fascinating insects that live in our gardens.
- Guided sessions with pupils from St Sophia's PS into local greenspace to learn about trees and plants.
- A series of environmental education sessions with P2-P4 pupils at St Patricks PS
- Teaching pupils from New Cumnock PS about global warming and the benefits of renewable energy.
- A series of visits to Drongan PS to talk to the P2 pupils about owls and work with the entire school on producing their own apple juice with our traditional apple press.
- Supporting the Nurture in Nature conference, through the delivery of workshops to help early years practitioners and primary schools learn about taking play and learning outside the classroom.
- As part of the ongoing partnership work with EAC our Rangers have undertaken European Protected Species (ESP) surveys in Muirkirk, Cumnock, Patna and Kilmarnock.
- We continue to work with EAC Enforcement Unit to help tackle issues of litter, fly tipping and local environmental crime.
- Two of our Rangers, Kate and Christine, have completed an Outdoor First Aid training course to support the delivery of outdoor group sessions.
- Our Natural Leaders students have been taking part and completing a mix of conservation and maintenance work over the last couple of months:
- Auchinleck Ac students have started on a boardwalk over a constantly waterlogged area on Lord Bute's Walk, with support from the Countryside Maintenance Chargehand and his apprentice. Work postponed due to Covid-19.
- Kilmarnock Ac students have been planting fruit trees and hedgelings.
- The Doon Ac students undertook drainage work and boardwalk repairs at Craigengillan Estate to help improve this area for visitors.
- In the first 3 months of 2020 the Friends of the Dean carried out a bird box clean, cleared invasive rhododendrons from our woodlands, hedgerow and path maintenance and cleared back the willow maze

from January to early March when volunteering tasks were cancelled due to Covid-19. Total of 26 volunteer visits

- The four Conservation Skills Trainees continued volunteering one day a week to gain experience in the conservation sector as they look for careers in the countryside industry. The traineeship finished early in March due to Covid-19 rather than May as planned. They were trained in a variety of conservation skills and traditional rural skills during their time at the park. They also received external training and certification in Outdoor First Aid in January. Due to the early termination of their traineeship they were not eligible for the John Muir Conserver Award as applied for but instead received the John Muir Explorer Award in recognition of their work, learning about and protecting the natural environment at Dean Castle Country Park. Total of 20 visits
- A social studies access course of 15 students from Ayrshire College began the volunteering module of their course in the park planned to last from February to April but cancelled early March due to Covid-19. They carried out willow maze maintenance and woodland management. Total of 30 volunteer visits

Visitor Development

- The Treehouse Residential Centre welcomed a mix of visitors at the start of the year. In January we hosted BBs from Kilwinning who worked with our Rangers Service to explore the park and the benefits of outdoor learning. In February, international teaching students from Belgium used the facility as their base when visiting Scotland for a teaching conference. In support of the Pipe Band Championships in Kilmarnock, we hosted the Lathallan School Pipe Band when they travelled to the town for the competition.
- The DCCP Visitor Centre continues to attract meetings and conferences and we were pleased to host Acorn craft network, the Pan Ayrshire Tourism Group and the Nurture for Nature conference within the auditorium and meeting room.

Green Infrastructure Development

- Two Modern Apprentices continue to contribute to the remedial and maintenance programme for East Ayrshire's strategic path network. (NB. One less apprentice as one has unfortunately had to withdraw from supporting East Ayrshire Leisure due to health reasons.)
- The Kilmarnock Green Infrastructure Project 'Infinity Loop' has made progress in terms of project development with the specifications being agreed and finalised. A decision was made to extend the timeline until the end of year (this may be delayed further due to the recent coronavirus outbreak.)
- Borders Signs and Graphics continue to undertake Work Package 4 of the Irvine Valley Trails Project with the Concept Design being signed off in January. The timeline on this may also be delayed due to the recent coronavirus outbreak and reduced hours of operating from BSG.
- The first landowner Path Agreement has been signed as part of the Irvine Valley Trails Project.
- Funding secured for the CCLP Access Projects.
- East Ayrshire's Recreation Plan has progressed with a format and content being updated and finalised, due to go to Marketing in Q1 of 2020/21.

Estates Development

- Working with EAC Organisational Development and Outdoor Amenities to develop a training schedule for employees within the Estates team.
- Liasing with EAC Transport for all vehicle maintenance and servicing. Consideration being given to future provision of machinery as some items are reaching the end of their lifespan.
- Development Manager attended the annual BIGGA 2020 Golf Industry Conference, this year's focus was on Climate – its effect on golf in Scotland.

SPORT & FITNESS

Fitness Memberships

- Maximise access to our facilities & programmes for people with physical, sensory or learning disabilities: 8 Memberships.
- Increased participation, memberships - Gold: 70, Silver: 49, Bronze: 4
- Increase opportunities for/numbers of young people (12-25), memberships: 232 Youth, 33 Student
- Increase levels of staff satisfaction – memberships: 74 Staff
- Increase opportunities for/numbers of older people (60+) using our services: 17 Memberships

Fitness Development

- After a recruitment of Group Fitness Instructors in December January saw new Fitness Class Timetables launched at Doon Valley Leisure Centre, Loudoun Leisure Centre, Stewarton Sports Centre & William McIlvanney Leisure Centre.
- Stewarton Sports Centre has launched a new boutique style spin class in the new boutique studio.

Coaching Programme

- 6976 children aged between 2-14 years attended the Sports Coaching programmes for Athletics, Badminton, Football, Gymnastics and Activity Clubs.

Learn to Swim Programme

- Increase participation, memberships – 442 active Learn to Swim members at the end of quarter 4.
- School swimming programme - 527 attendances from pupils from Doon Academy, Dalmellington Primary and Littlemill Primary received lessons during quarter 4
- Rookie Lifeguard – 24 kids registered during quarter 4
- Private lessons – 31 children received private lessons during quarter 4
- We have 28 children with a disability taking part in our group and 1-1 lesson programme.

Venue Development and Partnerships

- Ongoing partnership with Grange Campus and Kilmarnock Acrobatics Club who are looking to invest in their club with a new inflatable floor which will allow the club to train at a higher level and look into hosting competitions.
- Lifeguard Course – 6 candidates attended a course at Doon Valley Leisure Centre which was cut short by COVID-19
- A partnership working group was created with Vibrant Communities, and The Active Travel Hub to plan a Olympic themed programme for Summer 2020.
- Members of the Sport & Fitness team attended the Scottish Leisure Networking Groups quarterly seminar in February.
- The Rose Reilly opening ceremony was scheduled to take place on 21st March, however has been rescheduled due to COVID-19
- A meeting took place with Scottish Swimming to discuss the development of an aquatics strategy.
- We attended a workshop hosted by UKActive to discuss the challenges facing leisure operators in relation to people, programme, place and purpose. The detail of this session will be the development of a white paper highlighting the main points.
- Members of staff at Auchinleck Leisure Centre were scheduled to deliver CPR sessions for a local community group.
- Margie McHattie delivered a Save a life workshop to 14 pupils at Doon Academy.
- Kilmarnock Football Club and Kilmarnock Ladies contracts were renewed for 2020/2021

- Continued work supporting over 100 sports clubs across 6 Community Sports Hubs.
- Partnership with EAC Vibrant Communities CHIP Team continues to develop. Activity on Prescription – Activ8 classes will be returning to our key venues. Plans are underway to implement a GP Referral Pathway for people to continue their personal health development.
- Work continues with the refurbishment works in partnership with EAC at the Rose Reilly Sports Centre.
- The Pipe Band Championships were held at William McIlvanney Leisure Centre with over 800 young musicians taking part.

Staff Development

- Modern apprenticeships James White and Jodi Whales have both finished their modern apprenticeships.
- 6 members of staff completed their Pool Plant Renewal during quarter 4 with 2 completing their first course.
- 8 members of staff renewed their Lifeguard Qualification during quarter 4.

CORPORATE SERVICES UPDATES

- The newly introduced 'Campaigns' protocol and process has been developed, including the introduction of Teamwork software to assist with scheduling, monitoring and evaluation of marketing and promotional activity.
- A full review of the complaints process, timelines and protocol has been completed to ensure ease of process for staff and customers alike, whilst adhering to the SPSO guidelines.
- Creation of new logo with strapline and accompanying promotional materials such as lanyards, posters etc designed and produced with roll out scheduled.
- Updates have been made to our staff recognition scheme to reflect our new set of Values and Behaviours with forms being made available for online submissions.
- A new Business Development process has been developed which enables staff at all levels to contribute projects/ideas to the Strategic Vision Delivery Plan themes.
- Museums & Galleries Tax Relief (MGTR) claim has been submitted for 2018/19. MGTR allows eligible museums and galleries to claim tax relief for qualifying expenditure on new exhibitions, including those that tour.
- A solution to School Bookings has been agreed with East Ayrshire Council for implementation 2020/21. The administration linked to the booking of community use within selected schools sites will return to East Ayrshire Council with income targets being realigned to reflect this.
- Corporate Services have successfully moved to submission of VAT Return to HMRC through the Making Tax Digital Scheme. Making Tax Digital for VAT makes it mandatory for VAT-registered businesses to keep records and submit VAT returns digitally using HMRC-recognised MTD software.
- Introduction of the new Supporting Attendance at Work Policy through Corporate Services Exchange Session.

Customer Complaints

During the Jan-March period 78 comments were received and logged by the Marketing & Development Team; 11 of these were complaints, and were categorised as follows:

Category	No. Received	Stage	Status
Building Maintenance	2	Stage 2 (timeframe only)	Ongoing issue
		Stage 2 (timeframe only)	Ongoing issue
Countryside Maintenance	1	Stage 1	Resolved
Equipment / Resources	3	Stage 1	Resolved
		Stage 1	Resolved
		Stage 1	Resolved
Events/Activities/Classes	1	Stage 1	Resolved
Other (DCCP Cafe)	4	Stage 2 (timeframe only)	Resolved
		Stage 1	Resolved
		Stage 2 (timeframe only)	Resolved
		Stage 2 (timeframe only)	Resolved

Insurance Claims

Public Liability	1 claim was reopened, 2 claims were submitted
Employers' Liability	2 claims remain ongoing
Motor Claim	No claims

Gifts & Hospitality

No offer of gifts or hospitality were received during this period.

FORTHCOMING PROGRAMME OF EVENTS & ACTIVITIES

Programmes and events are on hold as a result of Covid 19 restrictions



FINANCIAL PERFORMANCE

TO 31.03.20

Performance & Audit Sub Committee
2019/20 EAST AYRSHIRE LEISURE BUDGET
AS AT 31st March 2020 – QUARTER 4 - PERIOD 12
SIGNIFICANT VARIANCES – ANALYSIS & COMMENTARY

The actual outturn for East Ayrshire Leisure at 31st March 2020 is an adverse variance of £97,729 which can be met from Unallocated Reserves. This figure is significantly higher than our projected position at Q3 (£25,790 adverse) due to the reduction in income during Q4 and following our closure on the 18th March.

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

There are further variances within Income and Expenditure, these have been closely monitored and managed within the Service during the year where possible - detailed analysis provided below.

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

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

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

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

ANNUAL BUDGET –Table below provides detail of Annual Budget showing the impact of 2019/20 savings approved at 4 June 2019 Board.

Service Division	Annual Budget 2019/20	Annual Budget 2019/20 Qtr 1	Annual Budget 2019/20 Qtr 2	Annual Budget 2019/20 Qtr 3	Annual Budget 2019/20 Qtr 4	Comments
CORPORATE SERVICES	1,488,860	1,175,630	1,181,630	1,184,630	1,428,150	
CULTURAL	1,972,130	2,008,660	2,013,320	2,017,750	2,037,860	
COUNTRYSIDE & OUTDOOR ACTIVITIES	831,920	884,430	933,570	935,490	984,960	
SPORT & FITNESS	439,830	519,860	537,640	549,600	563,750	
TOTAL	4,732,740	4,588,580	4,666,160	4,687,470	5,014,720	
Management Fee	(4,732,740)	(4,556,230)	(4,619,640)	(4,637,950)	(4,945,960)	
Reserves		(32,350)	(46,520)	(49,520)	(68,760)	
TOTAL	0	0	0	0	0	

Venues Allocated to Sport Areas:-

Area 1	St Josephs Leisure Centre, Stewarton Sports Centre, William McIlvanney Campus, Grange Leisure Centre
Area 3	Auchinleck Leisure Centre, Doon Valley Leisure Centre, Loudoun Leisure Centre, Hunter Fitness Suite
Sports Temporary Facilities	Catrine Games Hall, Mauchline Games Hall

TABLE A – OVERALL NET POSITION

Revised Actual Exp. To 31/3/19	Actual Out-turn to 31/03/19	Service Division	Annual Estimate 2019/20	Revised Actual Exp. To 31/3/20	Revised Budget To 31/3/20	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/20	Variance (Favourable) / Adverse
1,293,037	1,293,037	CORPORATE SERVICES	1,428,150	1,260,846	1,428,150	1	1,260,846	(167,304)
118,728	118,728	Chief Executive & Board	142,160	104,913	142,160	74%	104,913	(37,247)
858,320	858,320	People & Finance	981,350	865,962	981,350	88%	865,962	(115,388)
315,989	315,989	Marketing & Development	304,640	289,971	304,640	95%	289,971	(14,669)
2,224,246	2,224,246	CULTURAL	2,037,860	2,161,571	2,037,860	106%	2,161,571	123,711
74,222	74,222	Cultural Management	75,640	76,571	75,640	101%	76,571	931
145,710	145,710	Collection Care	151,630	148,948	151,630	98%	148,948	(2,682)
476,884	476,884	Arts/Libraries/Museum Development	476,140	463,167	476,140	97%	463,167	(12,973)
(4,259)	(4,259)	Youth Theatre	(5,290)	(565)	(5,290)	11%	(565)	4,725
979,416	979,416	Libraries	952,980	932,495	952,980	98%	932,495	(20,485)
(25,485)	(25,485)	Hospitality	(35,020)	(28,729)	(35,020)	82%	(28,729)	6,291
409,399	409,399	Performing Arts Venues	346,860	403,048	346,860	116%	403,048	56,188
259,891	259,891	Community Venues	232,840	239,667	232,840	103%	239,667	6,827
(91,532)	(91,532)	Community Lettings & Co-Managed Centres - Lets	(157,920)	(73,029)	(157,920)	46%	(73,029)	84,891
914,504	914,504	COUNTRYSIDE & OUTDOOR ACTIVITIES	984,960	1,058,788	984,960	107%	1,058,788	73,828
248,459	248,459	Countryside & Outdoor Activities Management	372,920	300,113	372,920	80%	300,113	(72,807)
466,977	466,977	Countryside Development	503,700	496,749	503,700	99%	496,749	(6,951)
188,148	188,148	Outdoor Activities	139,910	245,087	139,910	175%	245,087	105,177
10,919	10,919	Countryside Hospitality	(31,570)	16,839	(31,570)	-53%	16,839	48,409
695,641	695,641	SPORT & FITNESS	563,750	631,233	563,750	112%	631,233	67,483
314,723	314,723	Sport & Fitness Management	351,980	313,370	351,980	89%	313,370	(38,610)
43,916	43,916	Area 1	(39,160)	50,973	(39,160)	-130%	50,973	90,133
(0)	(0)	Area 2	0	0	0	0%	0	0
261,470	261,470	Area 3	206,350	222,283	206,350	108%	222,283	15,933
75,532	75,532	Temporary Facilities	44,580	44,608	44,580	0%	44,608	28
5,127,428	5,127,428	TOTAL	5,014,720	5,112,439	5,014,720	102%	5,112,439	97,719
(4,829,955)	(4,829,955)	Management Fee	(4,945,960)	(4,945,950)	(4,945,960)	100%	(4,945,950)	10
297,473	297,473	TOTAL	68,760	166,489	68,760		166,489	97,729
0	0	Savings Yet to be Identified	0	0	0		0	0
(190,830)	(190,830)	Trs From Reserves	(68,760)	(68,760)	(68,760)		(68,760)	0
0	0	Designated Funds	0	0	0		0	0
0	0	Trs To Reserves	0	0	0		0	0
106,643	106,643	TOTAL (after transfer to reserves)	0	97,729	0		97,729	97,729

TABLE B – OVERALL NET POSITION

Revised Actual Exp. To 31/3/19	Actual Out-turn to 31/03/19	Service Division	Annual Estimate 2019/20	Revised Actual Exp. To 31/3/20	Revised Budget To 31/3/20	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/20	Variance (Favourable) / Adverse
(2,090,693)	(2,090,693)	Income From Charitable Activities	(2,490,240)	(2,174,887)	(2,490,240)	87%	(2,174,887)	315,353
(4,829,955)	(4,829,955)	Management Fee	(4,945,960)	(4,945,950)	(4,945,960)	100%	(4,945,950)	10
(6,920,648)	(6,920,648)	TOTAL INCOME	(7,436,200)	(7,120,837)	(7,436,200)	96%	(7,120,837)	315,363
5,151,221	5,151,221	Employee Costs	5,358,810	5,158,824	5,358,810	96%	5,158,824	(199,986)
38,257	38,257	Transport Costs	33,750	38,754	33,750	115%	38,754	5,004
649,869	649,869	Premises Costs	641,780	672,573	641,780	105%	672,573	30,793
1,032,941	1,032,941	Supplies & Services	1,131,340	1,083,798	1,131,340	96%	1,083,798	(47,542)
31,510	31,510	Financing Costs	27,330	27,187	27,330	99%	27,187	(143)
187,400	187,400	Support Costs	187,400	187,400	187,400	0%	187,400	0
126,923	126,923	Governance Costs	124,550	118,790	124,550	95%	118,790	(5,760)
7,218,121	7,218,121	TOTAL RESOURCES EXPENDED	7,504,960	7,287,326	7,504,960	97%	7,287,326	(217,634)
297,473	297,473	NET POSITION	68,760	166,489	68,760		166,489	97,729
0	0	Savings Yet to be Identified	0	0	0		0	0
(190,830)	(190,830)	Trs From Reserves	(68,760)	(68,760)	(68,760)		(68,760)	0
0	0	Designated Funds	0	0	0		0	0
0	0	Trs To Reserves	0	0	0		0	0
106,643	106,643	TOTAL (after transfer to reserves)	0	97,729	0		97,729	97,729

TABLE C – INCOME POSITION

Revised Actual Income To 31/3/19	Actual Out-turn to 31/03/19	Service Division	Annual Estimate 2019/20	Revised Actual Income To 31/3/20	Revised Budget Income To 31/3/20	Actual Income as % of Annual Estimate	Actual Out-turn to 31/03/20	Variance (Favourable) / Adverse
(8,650)	(8,650)	CORPORATE SERVICES	(2,000)	(7,791)	(2,000)	390%	(7,791)	(5,791)
0	0	Chief Executive & Board	0	0	0		0	0
(7,238)	(7,238)	People & Finance	(2,000)	(4,781)	(2,000)	239%	(4,781)	(2,781)
(1,412)	(1,412)	Marketing & Development	0	(3,010)	0		(3,010)	(3,010)
(1,022,609)	(1,022,609)	CULTURAL	(1,049,400)	(1,009,754)	(1,049,400)	96%	(1,009,754)	39,646
0	0	Cultural Management	0	0	0	0%	0	0
(16,721)	(16,721)	Collection Care	(2,610)	(10,465)	(2,610)	401%	(10,465)	(7,855)
(43,020)	(43,020)	Arts/Libraries/Museum Development	(29,080)	(40,343)	(29,080)	139%	(40,343)	(11,263)
(51,396)	(51,396)	Youth Theatre	(49,650)	(43,955)	(49,650)	89%	(43,955)	5,695
(67,733)	(67,733)	Libraries	(68,360)	(69,589)	(68,360)	102%	(69,589)	(1,229)
(147,822)	(147,822)	Hospitality	(173,040)	(155,828)	(173,040)	90%	(155,828)	17,212
(487,682)	(487,682)	Performing Arts Venues	(454,560)	(497,718)	(454,560)	109%	(497,718)	(43,158)
(83,552)	(83,552)	Community Venues	(90,900)	(96,128)	(90,900)	106%	(96,128)	(5,228)
(124,683)	(124,683)	Community Lettings & Co-Managed Centres - Lets	(181,200)	(95,728)	(181,200)	53%	(95,728)	85,472
(318,803)	(318,803)	COUNTRYSIDE & OUTDOOR ACTIVITIES	(447,040)	(337,510)	(447,040)	75%	(337,510)	109,530
0	0	Countryside & Outdoor Activities Management	0	0	0		0	0
(71,266)	(71,266)	Countryside Development	(51,100)	(43,757)	(51,100)	86%	(43,757)	7,343
(225,820)	(225,820)	Outdoor Activities	(239,940)	(194,475)	(239,940)	81%	(194,475)	45,465
(21,717)	(21,717)	Countryside Hospitality	(156,000)	(99,277)	(156,000)	64%	(99,277)	56,723
(740,631)	(740,631)	SPORT & FITNESS	(991,800)	(819,833)	(991,800)	83%	(819,833)	171,967
(379)	(379)	Sport & Fitness Management	0	(955)	0		(955)	(955)
(389,482)	(389,482)	Area 1	(558,700)	(436,710)	(558,700)	78%	(436,710)	121,990
0	0	Area 2	0	0	0	0%	0	0
(337,644)	(337,644)	Area 3	(426,970)	(376,029)	(426,970)	88%	(376,029)	50,941
(13,126)	(13,126)	Temporary Facilities	(6,130)	(6,139)	(6,130)		(6,139)	(9)
(2,090,693)	(2,090,693)	TOTAL	(2,490,240)	(2,174,887)	(2,490,240)	87%	(2,174,887)	315,353
(4,829,955)	(4,829,955)	Management Fee	(4,945,960)	(4,945,950)	(4,945,960)	100%	(4,945,950)	10
(6,920,648)	(6,920,648)	TOTAL	(7,436,200)	(7,120,837)	(7,436,200)	96%	(7,120,837)	315,363

TABLE D – EXPENDITURE POSITION

Revised Actual Exp. To 31/3/19	Actual Out-turn to 31/03/19	Service Division	Annual Estimate 2019/20	Revised Actual Exp. To 31/3/20	Revised Budget To 31/3/20	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/20	Variance (Favourable) / Adverse
1,301,687	1,301,687	CORPORATE SERVICES	1,430,150	1,268,637	1,430,150	89%	1,268,637	(161,513)
118,728	118,728	Chief Executive & Board	142,160	104,913	142,160	74%	104,913	(37,247)
865,558	865,558	People & Finance	983,350	870,743	983,350	89%	870,743	(112,607)
317,401	317,401	Marketing & Development	304,640	292,981	304,640	96%	292,981	(11,659)
3,246,856	3,246,856	CULTURAL	3,087,260	3,171,325	3,087,260	103%	3,171,325	84,065
74,222	74,222	Cultural Management	75,640	76,571	75,640	101%	76,571	931
162,431	162,431	Collection Care	154,240	159,413	154,240	103%	159,413	5,173
519,904	519,904	Arts/Libraries/Museum Development	505,220	503,511	505,220	100%	503,511	(1,709)
47,137	47,137	Youth Theatre	44,360	43,390	44,360	98%	43,390	(970)
1,047,149	1,047,149	Libraries	1,021,340	1,002,084	1,021,340	98%	1,002,084	(19,256)
122,337	122,337	Hospitality	138,020	127,098	138,020	92%	127,098	(10,922)
897,081	897,081	Performing Arts Venues	801,420	900,765	801,420	112%	900,765	99,345
343,443	343,443	Community Venues	323,740	335,795	323,740	104%	335,795	12,055
33,151	33,151	Community Lettings & Co-Managed Centres - Lets	23,280	22,699	23,280	98%	22,699	(581)
1,233,306	1,233,306	COUNTRYSIDE & OUTDOOR ACTIVITIES	1,432,000	1,396,298	1,432,000	98%	1,396,298	(35,702)
248,459	248,459	Countryside & Outdoor Activities Management	372,920	300,113	372,920	80%	300,113	(72,807)
538,243	538,243	Countryside Development	554,800	540,507	554,800	97%	540,507	(14,293)
413,968	413,968	Outdoor Activities	379,850	439,562	379,850	116%	439,562	59,712
32,636	32,636	Countryside Hospitality	124,430	116,115	124,430	93%	116,115	(8,315)
1,436,272	1,436,272	SPORT & FITNESS	1,555,550	1,451,066	1,555,550	93%	1,451,066	(104,484)
315,102	315,102	Sport & Fitness Management	351,980	314,325	351,980	89%	314,325	(37,655)
433,398	433,398	Area 1	519,540	487,683	519,540	94%	487,683	(31,857)
0	0	Area 2	0	0	0	0%	0	0
599,114	599,114	Area 3	633,320	598,312	633,320	94%	598,312	(35,008)
88,658	88,658	Temporary Facilities	50,710	50,747	50,710	100%	50,747	37
7,218,121	7,218,121	TOTAL	7,504,960	7,287,326	7,504,960	97%	7,287,326	(217,634)
		Management Fee						0
7,218,121	7,218,121	TOTAL	7,504,960	7,287,326	7,504,960	97%	7,287,326	(217,634)

CORPORATE SERVICES ANALYSIS

Revised Actual Exp. To 31/3/19	Actual Out-turn to 31/03/19	CORPORATE SERVICES	Annual Estimate 2019/20	Revised Actual Exp. To 31/3/20	Revised Budget To 31/3/20	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/20	Variance (Favourable) / Adverse	Comment
(8,650)	(8,650)	Income From Charitable Activities	(2,000)	(7,791)	(2,000)	390%	(7,791)	(5,791)	Projected additional income from Marketing activities and Bank Interest
(4,829,955)	(4,829,955)	Management Fee	(4,945,960)	(4,945,950)	(4,945,960)	100%	(4,945,950)	10	
(4,838,605)	(4,838,605)	TOTAL INCOME	(4,947,960)	(4,953,741)	(4,947,960)	100%	(4,953,741)	(5,781)	
915,052	915,052	Employee Costs	955,290	839,252	955,290	88%	839,252	(116,038)	Projected saving due to temporary arrangements following retiral of Chief Executive and further vacancies which are not being filled at this time.
1,815	1,815	Transport Costs	2,750	2,513	2,750	91%	2,513	(237)	
8,295	8,295	Premises Costs	16,510	10,910	16,510	66%	10,910	(5,600)	Favourable variance relates to management action to partially offset the projected deficit position.
157,984	157,984	Supplies & Services	235,170	193,546	235,170	82%	193,546	(41,624)	Favourable variance relates to management action on general expenditure to partially offset the projected deficit position.
0	0	Financing Costs	0	0	0		0	0	
187,400	187,400	Support Costs	187,400	187,400	187,400		187,400	0	
31,140	31,140	Governance Costs	33,030	35,016	33,030	106%	35,016	1,986	
1,301,686	1,301,686	TOTAL RESOURCES EXPENDED	1,430,150	1,268,637	1,430,150	89%	1,268,637	(161,513)	
(3,536,919)	(3,536,919)	NET POSITION	(3,517,810)	(3,685,104)	(3,517,810)	105%	(3,685,104)	(167,294)	
		Savings Yet to be Identified						0	
(65,250)	(65,250)	Trs From Reserves	(37,350)	(37,350)	(37,350)		(37,350)	0	
		Designated Funds						0	
		Trs To Reserves						0	
(3,602,169)	(3,602,169)	TOTAL (after transfer to reserves)	(3,555,160)	(3,722,454)	(3,555,160)	105%	(3,722,454)	(167,294)	

CULTURAL SERVICE ANALYSIS

Revised Actual Exp. To 31/3/19	Actual Out-turn to 31/03/19	CULTURAL	Annual Estimate 2019/20	Revised Actual Exp. To 31/3/20	Revised Budget To 31/3/20	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/20	Variance (Favourable) / Adverse	Comment
(1,022,609)	(1,022,609)	Income From Charitable Activities	(1,049,400)	(1,009,754)	(1,049,400)	96%	(1,009,754)	39,646	Community Lettings and Co-managed venues has carried a historic financial impact to the Trust. The £85.5k adverse variance has been offset by increased income across Performing Arts and Community Venues and prudent financial management across service areas.
		Management Fee						0	
(1,022,609)	(1,022,609)	TOTAL INCOME	(1,049,400)	(1,009,754)	(1,049,400)	96%	(1,009,754)	39,646	
2,098,054	2,098,054	Employee Costs	1,998,400	2,064,604	1,998,400	103%	2,064,604	66,204	Increased bank costs linked to increased income.
13,482	13,482	Transport Costs	12,590	12,170	12,590	97%	12,170	(420)	
373,801	373,801	Premises Costs	368,210	407,551	368,210	111%	407,551	39,341	Increased costs predominantly due to flooring replacement at Palace and lighting at Dick Institute.
687,955	687,955	Supplies & Services	637,450	622,225	637,450	98%	622,225	(15,225)	Prudent financial management across service areas partially offset by museum refurbishment commitment at Dick Institute £12.5k.
7,440	7,440	Financing Costs	7,620	7,449	7,620	98%	7,449	(171)	
0	0	Support Costs	0	0	0		0	0	
66,123	66,123	Governance Costs	62,990	57,326	62,990	91%	57,326	(5,664)	
3,246,856	3,246,856	TOTAL RESOURCES EXPENDED	3,087,260	3,171,325	3,087,260	103%	3,171,325	84,065	
2,224,246	2,224,246	NET POSITION	2,037,860	2,161,571	2,037,860	106%	2,161,571	123,711	
(86,590)	(86,590)	Trs From Reserves	(7,620)	(7,620)	(7,620)		(7,620)	0	
		Designated Funds					0	0	
		Trs To Reserves						0	
2,137,656	2,137,656	TOTAL (after transfer to reserves)	2,030,240	2,153,951	2,030,240	106%	2,153,951	123,711	

COUNTRYSIDE & OUTDOOR ACTIVITIES SERVICE ANALYSIS

Revised Actual Exp. To 31/3/19	Actual Out-turn to 31/03/19	COUNTRYSIDE & OUTDOOR ACTIVITIES	Annual Estimate 2019/20	Revised Actual Exp. To 31/3/20	Revised Budget To 31/3/20	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/20	Variance (Favourable) / Adverse	Comment
(318,803)	(318,803)	Income From Charitable Activities	(447,040)	(337,510)	(447,040)	75%	(337,510)	109,530	Adverse variance predominantly relates to income shortfalls at Annanhill Golf Course £80.1k, Treehouse Residential Centre £10.6k and DCCP Café £56.7k partially offset by additional income generated by Events £38.8k
		Management Fee						0	
(318,803)	(318,803)	TOTAL INCOME	(447,040)	(337,510)	(447,040)	75%	(337,510)	109,530	
882,524	882,524	Employee Costs	1,033,130	941,774	1,033,130	91%	941,774	(91,356)	Favourable variance relates predominantly to staff vacancies.
22,890	22,890	Transport Costs	18,410	24,052	18,410	131%	24,052	5,642	
189,319	189,319	Premises Costs	189,420	194,659	189,420	103%	194,659	5,239	Adverse variance relates mainly to treeworks at DCCP.
96,936	96,936	Supplies & Services	154,430	200,793	154,430	130%	200,793	46,363	Adverse variance relates mainly to additional spend relating to agency staff at the DCCP café.
24,070	24,070	Financing Costs	19,710	19,738	19,710	100%	19,738	28	
0	0	Support Costs	0	0	0		0	0	
17,568	17,568	Governance Costs	16,900	15,282	16,900	90%	15,282	(1,618)	
1,233,306	1,233,306	TOTAL RESOURCES EXPENDED	1,432,000	1,396,298	1,432,000	98%	1,396,298	(35,702)	
914,504	914,504	NET POSITION	984,960	1,058,788	984,960	107%	1,058,788	73,828	
(22,310)	(22,310)	Trs From Reserves	(23,790)	(23,790)	(23,790)		(23,790)	0	
		Designated Funds					0	0	
		Trs To Reserves						0	
892,194	892,194	TOTAL (after transfer to reserves)	961,170	1,034,998	961,170	108%	1,034,998	73,828	

SPORT & FITNESS SERVICE ANALYSIS

Revised Actual Exp. To 31/3/19	Actual Out-turn to 31/03/19	SPORT & FITNESS	Annual Estimate 2019/20	Revised Actual Exp. To 31/3/20	Revised Budget To 31/3/20	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/20	Variance (Favourable) / Adverse	Comment
(740,631)	(740,631)	Income From Charitable Activities	(991,800)	(819,833)	(991,800)	83%	(819,833)	171,967	Adverse variance predominantly relates to income shortfalls across indoor hall hire £55.9k, supervised children's activities £43.8k, pay as you go £23.6k and membership income £47.8k, partially offset by securing £17.6k in new income from Kilmarnock Football Club for William McIlvanney synthetic grass pitch.
		Management Fee						0	
(740,631)	(740,631)	TOTAL INCOME	(991,800)	(819,833)	(991,800)	83%	(819,833)	171,967	
1,255,591	1,255,591	Employee Costs	1,371,990	1,313,194	1,371,990	96%	1,313,194	(58,796)	Favourable variance relates to management action in regard to bank staff budgets to partially offset the income shortfall position.
70	70	Transport Costs	0	19	0		19	19	
78,454	78,454	Premises Costs	67,640	59,453	67,640	88%	59,453	(8,187)	Favourable variance relates to credits from prior years charges
90,066	90,066	Supplies & Services	104,290	67,235	104,290	64%	67,235	(37,055)	Favourable variance relates to management action in regard to general expenditure budgets to partially offset the income shortfall position.
0	0	Financing Costs	0	0	0		0	0	
0	0	Support Costs	0	0	0		0	0	
12,091	12,091	Governance Costs	11,630	11,166	11,630	96%	11,166	(464)	
1,436,272	1,436,272	TOTAL RESOURCES EXPENDED	1,555,550	1,451,066	1,555,550	93%	1,451,066	(104,484)	
695,641	695,641	NET POSITION	563,750	631,233	563,750	112%	631,233	67,483	
(16,680)	(16,680)	Trs From Reserves	0	0	0		0	0	
		Designated Funds					0	0	
		Trs To Reserves						0	
678,961	678,961	TOTAL (after transfer to reserves)	563,750	631,233	563,750	112%	631,233	67,483	

RESERVES AS AT 31 MARCH 2020

TABLE A – Summary

TABLE B – Unuseable Reserves

TABLE C – Allocated Reserves Analysis

TABLE A – SUMMARY

UNRESTRICTED RESERVES	2018/19 b/f	2018/19 DEFICIT	BALANCE 31 March 2019	APPROVED ALLOCATIONS	REVISED BALANCE	PROPOSED DRAWDOWN	Q1	Q2	Q3	Q4	BALANCE	NOTES
FIXED ASSET RESERVE	34,920		34,920		34,920						34,920	
RETAINED RESERVES	210,000		210,000		210,000	-70,000					140,000	
UNUSABLE RESERVES (DEPRECIATION RESERVES)	28,380		28,380		28,380		0	0	0	19,240	9,140	see Table B
MGTR FUNDS					18,233						18,233	
ALLOCATED RESERVES	18,000	36,350	54,350	5,640	59,990		32,350	14,170	3,000	0	10,470	see Table C
UNALLOCATED RESERVES REIMBURSEMENT FROM CULTURAL SERVICES (Redundancy costs temporarily funded from Reserves 18/19)	162,984	-142,993	19,991	-5,640	14,351 13,380	70,000					84,351 13,380	
HOLIDAY PAY PROVISION	(92,180)	31,306	(60,874)		-60,874						(60,874)	
TOTAL UNRESTRICTED RESERVES	362,104	-75,337	286,767	0	318,380	0	32,350	14,170	3,000	19,240	249,620	
RESTRICTED RESERVES			100,494				-375	1,661	4,578	31,380	63,250	
PENSION RESERVE			(1,625,000)								(1,625,000)	
TOTAL RESERVES			(1,237,739)								(1,312,130)	

TABLE B – Unuseable Reserves

UNUSABLE RESERVES	2018/19 b/f	2018/19 DEFICIT	BALANCE 31 March 2019	Reallocation to Unallocated - Board 27/11/18	REVISED BALANCE	PROPOSED DRAWDOWN	Q1	Q2	Q3	Q4	BALANCE	APPROVAL	STATUS	NOTES
Libraries Fit Out - Mauchline	2,440		2,440		2,440					2,340	100	14 July 2015 Board	Ongoing	Works complete - amount to be drawn down at year end for depreciation. 5 years from 2015/16 to 2019/20
Annanhill Golf Course - Staff Welfare Facilities	14,650		14,650		14,650					7,330	7,320	19 August 2014 Board	Ongoing	Installation now complete. Depreciation 5 years from 2016/17 to 2020/21
Annanhill Golf Course - Maintenance Equipment	7,840		7,840		7,840					7,840	0	14 July 2015 Board, updated 13 Oct 2015	Ongoing	Fairways machine now in use. Will be drawn down at year end to cover depreciation. 5 years from 2015/16 to 2019/20
Homewords Van	3,450		3,450		3,450					1,730	1,720	7 June 2016 Board	Ongoing	Homewords Van delivered - amount to be drawn down at year end for depreciation. Depreciation 5 years from 2016/17 to 2020/21
TOTAL UNUSABLE RESERVES	28,380	0	28,380		28,380	0	0	0	0	19,240	9,140			

TABLE C – Allocated Reserves Analysis

ALLOCATED RESERVES	2018/19 b/f	2018/19 DEFICIT	BALANCE 31 March 2019	APPROVED ALLOCATIONS	REVISED BALANCE	Q1	Q2	Q3	Q4	BALANCE	APPROVAL	STATUS	NOTES
Website Development	15,470		15,470		15,470	6,000	6000	3,000		470	19 Sept 2017 Board	Ongoing	Redesignate £25k from Marketing Co-ordinator (Sport) to Website Development - launched Aug 2019. Balance allocated to Intranet Development
Dower House Upgrades		10,000	10,000		10,000					10,000	4 June 2019 Board	Ongoing	
Libraries Fit Out	1,550		1,550	-1,550	0					0	14 July 2015 Board	Complete	Dick Institute initially £40k + further £40k, Newmilns £10k, Dick Institute due to commence 2018. £10k allocated to Newmilns reallocated to Unallocated Board 27 Nov 18. DI Project almost complete - additional £3k reallocated to Unallocated Board 26 Feb 19. Balance released as uncommitted
CS Miscellaneous Expenditure	980		980	-980	0					0	5 June 2018 Board	Complete	Should be complete by the end of the year. Balance released as uncommitted
Nouveau (Postcode & Bank checker)		4,000	4,000		4,000	4,000				0	4 June 2019 Board	Complete	
IT Upgrade costs		22,350	22,350		22,350	22,350				0	4 June 2019 Board	Complete	
Redundancy Costs			0	8,170	8,170		8,170			0	4 June 2019 Board	Complete	
TOTAL ALLOCATED RESERVES	18,000	36,350	54,350	5,640	59,990	32,350	14,170	3,000	0	10,470			

GENERAL PROJECTS

General Projects are multi-annual projects involving funding from external partners. These projects are not included in the Financial Monitoring reports.

Project	Partners	Balance b/f 01.04.19	Balance at 31.3.20	Expected Completion Date
Ayrshire Libraries Forum	North Ayrshire Council/South Ayrshire Council/East Ayrshire Council	(£4,234)	(£4,132)	Ongoing
Burns Birthday in Mauchline	Event Scotland	£0	(£861)	Mar 2020
Kilmarnock Green Infrastructure	Sustrans	(£15,000)	(£14,955)	Ongoing
Museums Database	Museum Gallery Scotland	(£8,480)	(£9,450)	Sep 2020
Digital Storyteller in Residence	Scottish Book Trust	(£6,552)	(£2,416)	Ongoing
Nature Therapy Breaks	Shared Care Scotland	(£5,432)	(£4,889)	Mar 2020
Natural Leaders	Scottish National Heritage	£0	(£7,175)	Sep 2020
Irvine Valley Trails 2019 onwards	LCTT, Transport Scotland, EAC Renewable Energy Fund	(£43,715)	(£27,973)	Jun 2020
Logan Centre (Ringfenced)	Three Village Centre (Limited Company & Charity)	-	(£7,356)	Ongoing
Rose Reilly Renaming	EAC	-	£15,588	Ongoing
SHOUT	EAC	-	(£5,000)	Mar 2021
Johnnie Walker Display	EAC	-	£5,369	Ongoing

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

Burns Birthday in Mauchline – The project is now in its fifth year and will take place on Saturday 25th January from 12noon until 4pm at Burns House Museum, Mauchline Parish Church Halls and Mauchline Kirkyard. The family event which is funded by EventScotland is free and includes lots of Burns related activity including visual art, puppet making, Kirkyard tours with our partners Mauchline Burns Club, curator talks and a very special performance by pupils of Mauchline Primary School.

Kilmarnock Green Infrastructure - The design and feasibility work has been completed for the Kilmarnock Green Infrastructure Project. £300k has been secured from Sustrans for further design work for a multi-million pound application later in the year. A Project Board, chaired by East Ayrshire Leisure, has been established to oversee the development and implementation of this 18 mile cycle route project for Kilmarnock made up of officers from East Ayrshire Leisure, East Ayrshire Council and Ayrshire Roads Alliance.

Museums Database - East Ayrshire Leisure cares for approximately 250,000 objects within the museums it manages on behalf of East Ayrshire Council. Currently these collections are documented on a mixture of ageing and basic database systems. As we progress through the actions outlined within our Accreditation plan, including a full, basic inventory of all collections, plus our work with our Recognised collections, it is clear that we require a modern, future-proof database for use across the museum service, with opportunities for working with external partners in a more co-ordinated and efficient way. The total project cost is £21,600, of which Museums Galleries Scotland has awarded 75% of project costs.

Digital Storyteller in Residence - The project which was funded by the Scottish Book Trust has now come to an end. The initiative worked with people facing social isolation for whatever reason, to encourage participation in and the use of digital platforms to tell their own personal story. The Arts, Libraries and Museums Development team led the project with partners in Kilmarnock Station Railway Heritage Trust (KRSHT) and Vibrant Communities. The project was externally recognised by being shortlisted for Community Project of the Year at the Herald Society Awards. There is a surplus balance which Scottish Book Trust have said we can use towards further Digital Storytelling activities. We are currently paying for further training for KRSHT from the fund, and have invested in suitable transit cases to keep the kit safe when loaned out to our partners.

Nature Therapy Breaks - Funding has been secured from Shared Care Scotland to offer free residential respite experiences for young people who have care responsibilities for family members. 2 weekend sessions will be offered to 20 young people identified in partnership with East Ayrshire Carers.

The Natural Leaders project is well underway with work beginning on key open spaces with Auchinleck, Doon and Kilmarnock Academy. This project aims to develop Local Nature Reserves which can be used by the community and as an outdoor learning resource.

Irvine Valley Trails - The Renewable Energy Fund has agreed that the shortfall in spend in the development stage grant can be reallocated to the Trails capital grant of £213,964. The Irvine Valley Trails project also received funding from the Low Carbon Travel and Transport Fund and Transport Scotland to implement a series of routes throughout the Irvine Valley that support active travel. All funding is in place for this project and implementation started Autumn 2019.

Logan Centre (Ringfenced) – Funding allocated to EA Leisure for future disbursement to Logan area.

Rose Reilly Renaming – This project was scheduled to be completed for Saturday 21st March with Rose Reilly attending an official launch, offering free sports activities for the local community. It has now been postponed however, the preparatory building work is well underway including the completion of the external building cleaning and signage. It is anticipated work on the internal signage and new external lighting will recommence once Covid-19 restrictions are lifted and an alternative launch date will be facilitated.

SHOUT - £5000 Funding from East Ayrshire Council has been issued to offer FREE swimming to SHOUT card holders during the school holiday periods throughout the year.

Johnnie Walker Display – East Ayrshire Council is in partnership with Diageo to run a year long programme of activity in 2020, celebrating 200 years of Johnnie Walker Whisky. The partnership is supported with an investment of £110,000 from Diageo, part of which is attributed to the Dick Institute Johnnie Walker display. To mark the beginning of the bicentenary celebrations, Diageo were keen to work with East Ayrshire Leisure to develop a new display of never before seen collection items. East Ayrshire Leisure led the display development in partnership with the Johnnie Walker Archive which required three new museum standard environmentally controlled cases, two flat screen televisions, display cradles and three new interpretation banners with bespoke hanging systems. East Ayrshire Leisure delivered the display by 19th February and the year of celebrations launched with an event which welcomed around 60 people.



**EXTERNAL FUNDING
(JANUARY - MARCH 2020)**

EXTERNAL FUNDING APPROVED APPLICATIONS

(* denotes funding not available to East Ayrshire Council)

Section	Name of Funding Provider and Project	Value of Funding/Support	Received in 2019/20
Cultural	Creative Scotland/Screen Scotland - Cumnock Town Hall Community Cinema	£12,612	£0
Cultural	Bookbug Week - Scottish Book Trust	£175	£0
Cultural	Live Literature	£1,000	£0
Sport	SHOUT - EAC	£5,000	£5,000
TOTAL		£18,787	£5,000



EXTERNAL FUNDING
(APRIL 2019 – MARCH 2020)

EXTERNAL FUNDING APPROVED APPLICATIONS

(* denotes funding not available to East Ayrshire Council)

Section	Name of Funding Provider and Project	Value of Funding/Support	Received in 2019/20
Cultural	Event Scotland - Burns Birthday in Mauchline	£5,000	£5,000
Countryside	Ecorys UK - International Countryside in Finland 14-18 October 2019	£435	£378
Cultural	Scottish Book Trust - Book Week Scotland	£750	£750
Sport	Access to Work - Sport Office Adaptions	£1,488	£1,480
Cultural	Scottish Book Trust - First Minister's Reading Challenge	£500	£500
Cultural	Creative Scotland/Screen Scotland - Cumnock Town Hall Community Cinema	£12,612	£0
Cultural	Bookbug Week - Scottish Book Trust	£175	£0
Cultural	Live Literature	£1,000	£0
Sport	SHOUT - EAC	£5,000	£5,000
TOTAL		£26,960	£13,108

EXTERNAL FUNDING NOT INCLUDED IN EAST AYRSHIRE LEISURE ACCOUNTS

Section	Name of Funding Provider and Project	Value of Funding/Support	Comments
Countryside	Sustrans Community Link - Kilmarnock Green Infrastructure (stage 1)	£24,566	Paid to EAC
Countryside	Sustrans Places for Everyone - Kilmarnock Green Infrastructure (stage 2)	£300,000	
TOTAL		£324,566	



PERFORMANCE SCORECARD

EALT PI Report

Generated on: 04 May 2020 13:38

Code & Short Name	Current Value	Current Target	Short Term Trend	Long Term Trend	Latest Note	Trend Chart	Traffic Light Icon																														
EALT1 Average Days Lost per Employee	1.97	2	↑	↑	All employees are managed in accordance with East Ayrshire Leisure's Sickness absence. Absence for this period is primarily due to long term absence.	<p>EALT1 Average Days Lost per Employee</p> <table><thead><tr><th>Quarter</th><th>Value</th></tr></thead><tbody><tr><td>Q1 2016/17</td><td>1.8</td></tr><tr><td>Q2 2016/17</td><td>2.6</td></tr><tr><td>Q3 2016/17</td><td>2.56</td></tr><tr><td>Q4 2016/17</td><td>2.56</td></tr><tr><td>Q1 2017/18</td><td>2.22</td></tr><tr><td>Q2 2017/18</td><td>2.22</td></tr><tr><td>Q3 2017/18</td><td>1.84</td></tr><tr><td>Q4 2017/18</td><td>0.85</td></tr><tr><td>Q1 2018/19</td><td>1.74</td></tr><tr><td>Q2 2018/19</td><td>2.06</td></tr><tr><td>Q3 2018/19</td><td>0.95</td></tr><tr><td>Q4 2018/19</td><td>1.47</td></tr><tr><td>Q1 2019/20</td><td>2.24</td></tr><tr><td>Q2 2019/20</td><td>1.97</td></tr></tbody></table> <p>■ Quarters — Target (Quarters)</p>	Quarter	Value	Q1 2016/17	1.8	Q2 2016/17	2.6	Q3 2016/17	2.56	Q4 2016/17	2.56	Q1 2017/18	2.22	Q2 2017/18	2.22	Q3 2017/18	1.84	Q4 2017/18	0.85	Q1 2018/19	1.74	Q2 2018/19	2.06	Q3 2018/19	0.95	Q4 2018/19	1.47	Q1 2019/20	2.24	Q2 2019/20	1.97	🟢
Quarter	Value																																				
Q1 2016/17	1.8																																				
Q2 2016/17	2.6																																				
Q3 2016/17	2.56																																				
Q4 2016/17	2.56																																				
Q1 2017/18	2.22																																				
Q2 2017/18	2.22																																				
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EALT4 Culture	85,593	102,283	↓	↓		<p>EALT4 Culture</p> <table><thead><tr><th>Quarter</th><th>Value</th></tr></thead><tbody><tr><td>Q1 2016/17</td><td>112,660</td></tr><tr><td>Q2 2016/17</td><td>103,950</td></tr><tr><td>Q3 2016/17</td><td>122,310</td></tr><tr><td>Q4 2016/17</td><td>103,081</td></tr><tr><td>Q1 2017/18</td><td>101,541</td></tr><tr><td>Q2 2017/18</td><td>101,541</td></tr><tr><td>Q3 2017/18</td><td>83,510</td></tr><tr><td>Q4 2017/18</td><td>121,441</td></tr><tr><td>Q1 2018/19</td><td>102,020</td></tr><tr><td>Q2 2018/19</td><td>104,892</td></tr><tr><td>Q3 2018/19</td><td>93,838</td></tr><tr><td>Q4 2018/19</td><td>85,593</td></tr></tbody></table> <p>■ Quarters — Target (Quarters)</p>	Quarter	Value	Q1 2016/17	112,660	Q2 2016/17	103,950	Q3 2016/17	122,310	Q4 2016/17	103,081	Q1 2017/18	101,541	Q2 2017/18	101,541	Q3 2017/18	83,510	Q4 2017/18	121,441	Q1 2018/19	102,020	Q2 2018/19	104,892	Q3 2018/19	93,838	Q4 2018/19	85,593	🔴				
Quarter	Value																																				
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Q3 2018/19	93,838																																				
Q4 2018/19	85,593																																				

Code & Short Name	Current Value	Current Target	Short Term Trend	Long Term Trend	Latest Note	Trend Chart	Traffic Light Icon																																				
EALT5 Sport and Community Venues	165,675	179,362	⬇️	⬇️		<div><p>EALT5 Sport and Community Venues</p><table><thead><tr><th>Quarter</th><th>Value</th></tr></thead><tbody><tr><td>Q1 2016/17</td><td>216,025</td></tr><tr><td>Q2 2016/17</td><td>177,379</td></tr><tr><td>Q3 2016/17</td><td>189,819</td></tr><tr><td>Q4 2016/17</td><td>189,550</td></tr><tr><td>Q1 2017/18</td><td>129,719</td></tr><tr><td>Q2 2017/18</td><td>167,781</td></tr><tr><td>Q3 2017/18</td><td>173,054</td></tr><tr><td>Q4 2017/18</td><td>158,101</td></tr><tr><td>Q1 2018/19</td><td>141,482</td></tr><tr><td>Q2 2018/19</td><td>176,158</td></tr><tr><td>Q3 2018/19</td><td>180,934</td></tr><tr><td>Q4 2018/19</td><td>159,781</td></tr><tr><td>Q1 2019/20</td><td>142,786</td></tr><tr><td>Q2 2019/20</td><td>175,657</td></tr><tr><td>Q3 2019/20</td><td>165,675</td></tr><tr><td>Q4 2019/20</td><td></td></tr><tr><td>Q1 2020/21</td><td>165,675</td></tr></tbody></table></div>	Quarter	Value	Q1 2016/17	216,025	Q2 2016/17	177,379	Q3 2016/17	189,819	Q4 2016/17	189,550	Q1 2017/18	129,719	Q2 2017/18	167,781	Q3 2017/18	173,054	Q4 2017/18	158,101	Q1 2018/19	141,482	Q2 2018/19	176,158	Q3 2018/19	180,934	Q4 2018/19	159,781	Q1 2019/20	142,786	Q2 2019/20	175,657	Q3 2019/20	165,675	Q4 2019/20		Q1 2020/21	165,675	⚠️
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Q1 2020/21	165,675																																										
EALT6 Countryside	121,117	203,611	⬇️	⬇️	Figures for River Ayr Way are collected quarterly. Due to remote working, these figures have not been collected and have had an impact on both annual and Q4 figures. Other venues closed 18th March	<div><p>EALT6 Countryside</p><table><thead><tr><th>Quarter</th><th>Value</th></tr></thead><tbody><tr><td>Q1 2016/17</td><td>250,000</td></tr><tr><td>Q2 2016/17</td><td>250,000</td></tr><tr><td>Q3 2016/17</td><td>35,614</td></tr><tr><td>Q4 2016/17</td><td>42,173</td></tr><tr><td>Q1 2017/18</td><td>54,998</td></tr><tr><td>Q2 2017/18</td><td>75,902</td></tr><tr><td>Q3 2017/18</td><td>88,913</td></tr><tr><td>Q4 2017/18</td><td>231,884</td></tr><tr><td>Q1 2018/19</td><td>250,000</td></tr><tr><td>Q2 2018/19</td><td>250,000</td></tr><tr><td>Q3 2018/19</td><td>250,000</td></tr><tr><td>Q4 2018/19</td><td>250,000</td></tr><tr><td>Q1 2019/20</td><td>250,000</td></tr><tr><td>Q2 2019/20</td><td>250,000</td></tr><tr><td>Q3 2019/20</td><td>250,000</td></tr><tr><td>Q4 2019/20</td><td>250,000</td></tr><tr><td>Q1 2020/21</td><td>121,117</td></tr></tbody></table></div>	Quarter	Value	Q1 2016/17	250,000	Q2 2016/17	250,000	Q3 2016/17	35,614	Q4 2016/17	42,173	Q1 2017/18	54,998	Q2 2017/18	75,902	Q3 2017/18	88,913	Q4 2017/18	231,884	Q1 2018/19	250,000	Q2 2018/19	250,000	Q3 2018/19	250,000	Q4 2018/19	250,000	Q1 2019/20	250,000	Q2 2019/20	250,000	Q3 2019/20	250,000	Q4 2019/20	250,000	Q1 2020/21	121,117	🛑
Quarter	Value																																										
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Q1 2020/21	121,117																																										

Code & Short Name	Current Value	Current Target	Short Term Trend	Long Term Trend	Latest Note	Trend Chart	Traffic Light Icon																																																						
EALT7 Future Museum (Virtual Service)	119,848	50,000	⬇️	⬆️	There has been a spike in visits to Futuremuseum.com since museums closed on the 18th March and greater promotion of on-line resources has been implemented	<p>EALT7 Future Museum (Virtual Service)</p> <table><thead><tr><th>Quarter</th><th>Quarters</th><th>Target (Quarters)</th></tr></thead><tbody><tr><td>Q1 2016/17</td><td>64,479</td><td>58,126</td></tr><tr><td>Q2 2016/17</td><td>58,126</td><td>58,126</td></tr><tr><td>Q3 2016/17</td><td>60,829</td><td>58,126</td></tr><tr><td>Q4 2016/17</td><td>88,754</td><td>58,126</td></tr><tr><td>Q1 2017/18</td><td>94,119</td><td>58,126</td></tr><tr><td>Q2 2017/18</td><td>111,039</td><td>58,126</td></tr><tr><td>Q3 2017/18</td><td>128,870</td><td>58,126</td></tr><tr><td>Q4 2017/18</td><td>97,242</td><td>58,126</td></tr><tr><td>Q1 2018/19</td><td>46,013</td><td>58,126</td></tr><tr><td>Q2 2018/19</td><td>58,206</td><td>58,126</td></tr><tr><td>Q3 2018/19</td><td>54,543</td><td>58,126</td></tr><tr><td>Q4 2018/19</td><td>46,349</td><td>58,126</td></tr><tr><td>Q1 2019/20</td><td>46,849</td><td>58,126</td></tr><tr><td>Q2 2019/20</td><td>123,954</td><td>58,126</td></tr><tr><td>Q3 2019/20</td><td>119,848</td><td>58,126</td></tr><tr><td>Q4 2019/20</td><td></td><td>58,126</td></tr><tr><td>Q1 2020/21</td><td></td><td>58,126</td></tr></tbody></table>	Quarter	Quarters	Target (Quarters)	Q1 2016/17	64,479	58,126	Q2 2016/17	58,126	58,126	Q3 2016/17	60,829	58,126	Q4 2016/17	88,754	58,126	Q1 2017/18	94,119	58,126	Q2 2017/18	111,039	58,126	Q3 2017/18	128,870	58,126	Q4 2017/18	97,242	58,126	Q1 2018/19	46,013	58,126	Q2 2018/19	58,206	58,126	Q3 2018/19	54,543	58,126	Q4 2018/19	46,349	58,126	Q1 2019/20	46,849	58,126	Q2 2019/20	123,954	58,126	Q3 2019/20	119,848	58,126	Q4 2019/20		58,126	Q1 2020/21		58,126	🟢
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EALT8 Eastayshireleisure.com (Virtual Service)	79,578	78,024	⬇️	⬆️		<p>EALT8 Eastayshireleisure.com (Virtual Service)</p> <table><thead><tr><th>Quarter</th><th>Quarters</th><th>Target (Quarters)</th></tr></thead><tbody><tr><td>Q1 2016/17</td><td>62,078</td><td>76,948</td></tr><tr><td>Q2 2016/17</td><td>76,948</td><td>81,398</td></tr><tr><td>Q3 2016/17</td><td>81,398</td><td>85,107</td></tr><tr><td>Q4 2016/17</td><td>85,107</td><td>57,532</td></tr><tr><td>Q1 2017/18</td><td>57,532</td><td>60,323</td></tr><tr><td>Q2 2017/18</td><td>60,323</td><td>68,568</td></tr><tr><td>Q3 2017/18</td><td>68,568</td><td>74,168</td></tr><tr><td>Q4 2017/18</td><td>74,168</td><td>77,949</td></tr><tr><td>Q1 2018/19</td><td>77,949</td><td>91,246</td></tr><tr><td>Q2 2018/19</td><td>91,246</td><td>76,499</td></tr><tr><td>Q3 2018/19</td><td>76,499</td><td>77,665</td></tr><tr><td>Q4 2018/19</td><td>77,665</td><td>98,166</td></tr><tr><td>Q1 2019/20</td><td>98,166</td><td>78,578</td></tr><tr><td>Q2 2019/20</td><td>78,578</td><td></td></tr><tr><td>Q3 2019/20</td><td></td><td></td></tr><tr><td>Q4 2019/20</td><td></td><td></td></tr><tr><td>Q1 2020/21</td><td></td><td></td></tr></tbody></table>	Quarter	Quarters	Target (Quarters)	Q1 2016/17	62,078	76,948	Q2 2016/17	76,948	81,398	Q3 2016/17	81,398	85,107	Q4 2016/17	85,107	57,532	Q1 2017/18	57,532	60,323	Q2 2017/18	60,323	68,568	Q3 2017/18	68,568	74,168	Q4 2017/18	74,168	77,949	Q1 2018/19	77,949	91,246	Q2 2018/19	91,246	76,499	Q3 2018/19	76,499	77,665	Q4 2018/19	77,665	98,166	Q1 2019/20	98,166	78,578	Q2 2019/20	78,578		Q3 2019/20			Q4 2019/20			Q1 2020/21			🟢
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RISK REGISTER

Risk Register

No.	Risk	Strategic Objective	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
1	There will be a 20% reduction in funding received from East Ayrshire Council, resulting in a reduction in service provision and a requirement to generate more income from services.	1,2,3,4	Chief Officer	4	4	16 RISK APPETITE: CAUTIOUS (Compliance)	HIGH	<ul style="list-style-type: none"> Communication with East Ayrshire Council allowing forward planning to ensure that service provision meets the requirements of the main funding provider. Best Value Review Implementation PR; communications with staff and customers
2	There is a risk of not being able to maintain high quality services because of a lack of funding, resulting in a failure to invest, loss of staff, a reduction in staff commitment and damage to East Ayrshire Leisure's reputation.	1,2,3,4	Senior Managers	4	3	12 RISK APPETITE: OPEN (Reputation)	MEDIUM	<ul style="list-style-type: none"> Business Planning Positive Public Relations Equipment Replacement Policy Continued dialogue with Council Employee Recognition Scheme EAGER - ongoing training and development of staff
3	There is a risk partners and external stakeholders do not see East Ayrshire Leisure as a partner of choice because of a lack of resources invested in partnership activity, resulting in a failure to deliver Business Plan targets and the loss of external funding.	1,2,3,4	Senior Managers	3	3	9 RISK APPETITE: OPEN (Reputation)	LOW	<ul style="list-style-type: none"> Service reviews Positive Public Relations Service Level Agreements/Contracts

No.	Risk	Strategic Objective	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
4	There is a risk that buildings are not at the standard required or operating efficiently in terms of environmental sustainability due to a lack of capital investment or maintenance, resulting in a reduction in facilities, loss of income, the inability to market services, inability to respond to impacts of climate change or weather and the loss of services.	1,2,3,4	Senior Managers	3	4	12 RISK APPETITE: OPEN (Operation)	MEDIUM	<ul style="list-style-type: none"> • Regular communication with the Council • Business Continuity Plan • Regular Workplace inspections • Fire Risk Assessments • Established repairs reporting system • Proposed Asset Management Plan (EAC) • Capital Improvement Plan • Environmental Management, Monitoring and reporting
5	There is a risk that East Ayrshire Leisure does not take commercial opportunities because staff are not able to identify and take these opportunities, resulting in lost revenue streams, perceptions of poor service and the failure to be aligned with market demands.	1,2,3,4	Senior Managers	4	3	12 RISK APPETITE: OPEN (Financial)	MEDIUM	<ul style="list-style-type: none"> • Attendance at Events • Recruitment and Selection procedure • EAGER reviews • Training and development programme

No.	Risk	Strategic Objective	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
6	There is a risk that East Ayrshire Leisure does not have the right people with the right skills in the right places because of the failure to adapt/train existing staff, not recruiting the right people and not motivating its workforce. This would result in poor services, lack of customer engagement, failure to cross-sell and a loss of income.	1,2,3,4	Senior Managers	3	2	6 RISK APPETITE: OPEN (Operation)	LOW	<ul style="list-style-type: none"> • Training and development • Ongoing review of Training matrices • Induction Process • Eager Reviews • Recruitment and selection procedure • Effective communication with staff
7	There is a risk that East Ayrshire Leisure will not comply with legislation standards and fail to meet the requirements of Health & Safety, GDPR, OSCR, VAT etc.		Senior Managers	2	4	8 RISK APPETITE: CAUTIOUS (Compliance)	MEDIUM	<ul style="list-style-type: none"> • Partnerships Working Groups • Service Level Agreement • Support from East Ayrshire Council

Risk Register

Risk Area 1

This risk was viewed as a compliant risk as East Ayrshire Leisure has to operate within the financial parameters that on the whole are decided by the Council. It has been well documented that East Ayrshire Leisure will have a reduction in funding from East Ayrshire Council and this will have a significant impact on the current venues we currently manage.

Risk Area 2

This risk was viewed as an operational risk a reduction in available finance's and continued savings may impact on the quality of services the Trust provides.

Risk Area 3

This risk was viewed as reputational; however the likelihood of it having a severe impact on the relationship we have with our partners is considered low as we have strong links with them and are able to adapt and negotiate change.

Risk Area 4

This area is viewed as operational risk as an inability to maintain buildings can have a significant effect on the provision of service. This has occurred in a few cases for example, St Josephs SGP and the problem with loose tiles in our swimming pools.

Risk Area 5

This area was viewed as a financial risk, but the Trust will take opportunities to increase income as opportunities arise.

Risk Area 6

This area is viewed as an operational risk and the impact of this is low as the Trust has systems in place to ensure the ongoing demands of employees can be met.

Risk Area 7

This was viewed as a compliance risk as the Trust must adhere to statutory requirements. The Trust has many controls in place and the likelihood of a failure is low, however, the repercussions could have a significant impact.

East Ayrshire Leisure Performs 2019 – 2020 Annual Summary Report



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PROGRESS AGAINST 2016-19 ACTION PLAN 2019/20

Key: **RED** (REQUIRES INTERVENTION) **AMBER** (WITHIN TOLERANCE) **GREEN**
(POSITIVE PERFORMANCE)

STRATEGIC OBJECTIVE ONE – TO BE RECOGNISED AS A PROVIDER OF HIGH QUALITY SERVICES AND FACILITIES THAT ARE WELL USED

ACTION NO	ACTION	TARGET	ANNUAL ACHIEVEMENTS
EAL 1.1	Increase Customer Satisfaction levels	<ul style="list-style-type: none"> Show annual customer satisfaction improvements each year of Business Plan 	
EAL 1.2	Increase attendance levels/ticket sales through programme development both in person and online.	<ul style="list-style-type: none"> Increase levels of attendance/ticket sales by 5% over the term of the business plan. Continue to invest in programme development. Increase online visitor usage by 2% each year of Business Plan 	<p><u>Culture and Community Services</u> Cultural and Community venues saw an increase in attendance figures of 1.05% for 19/20 against the projections set for the year. Actual = 463,132; Target = 458,300. On-line library provision had a spike in attendance in March as a result in library closures on the 18th March.</p>
			<p><u>FutureMuseum</u> Q3 and Q4 were particularly good periods for activity on futuremuseum.com and since closure on the 18th March, the site has been very popular with lots of good content directly people to the collections. 19/20 saw an incredible increase of 69% against the projected target for the year. Actual = 338,000; Target = 200,000</p>
			<p><u>Sport and Fitness</u> Sport and Fitness had a slight decline in attendances over the year of 0.82% which is within tolerance levels. Actual = 643,829; Target = 649,125. An upward trend in attendances was being noted prior to venue closures on 18th March.</p>
			<p><u>Countryside and Outdoor Activities</u> Countryside and Outdoor Activity Services had an increase in annual attendance of 9.49%. Actual = 1,535,501; Target = 1,402,400.</p>
			<p><u>Overall Attendance Target</u> In 2019/20, we had an increase in attendances across all of our venues of 5.28%. Actual = 2,642,452; Target = 2,509,825. Performance figures are available for individual venues.</p>
			<p><u>Corporate Services</u> Eastayrshireleisure.com has seen an increase of 1.9% for 19/20. On-line activity is becoming an increasingly important part of the business. Actual = 332,380; Target = 326,255</p>

EAL 1.3	Achieve new quality standards and/or maintain current Accreditation standards	Visit Scotland: <ul style="list-style-type: none"> 4 star: Doon Valley Museum 4 star: Dick Institute 4 star: Baird Institute 4/5 star: Dean Castle and Country Park 4 star: Burns House Museum 	Baird Institute Achieved a 4 star accreditation. All other assessments are due in 2020.
		Arts Council England Museum Accreditation: <ul style="list-style-type: none"> Dean Castle/Baird/Doon Valley/Burns House/Dick Institute maintained. 	
		Collection Significance: <ul style="list-style-type: none"> Musical Instrument/Burns Collections maintained. 	
		How Good Is Our Public Library Service: <ul style="list-style-type: none"> 2016/17 – 1 indicator tested 2017/18 – further 2 indicators tested 2018/19 – further 2 indicators tested. 	
		British Computer Society Accreditation: <ul style="list-style-type: none"> Maintain annual accreditation 	
		UKA: <ul style="list-style-type: none"> Maintain Certification at Ayrshire Athletics Arena 	
		FIFA: <ul style="list-style-type: none"> Certification of all Synthetic Grass Pitches 	
		RLSS: <ul style="list-style-type: none"> Maintain Approved Training Centre status 	Achieved
		Green Flag: <ul style="list-style-type: none"> Gain award for Dean Castle Country Park Gain award for Annanhill Golf Course 	Application has been made for Dean Castle Country Park with assessment scheduled for 2020

EAL 1.4	Maintain and sustain high level partnerships that support service delivery and improvement.	<ul style="list-style-type: none"> ▪ Maintain current partnership network. 	<p>East Ayrshire Leisure continues to develop positive partnerships with a range of key stakeholders. Although not exhaustive, the following partnerships have been very successful in 19/20:</p> <ul style="list-style-type: none"> ▪ A formal partnership was agreed withPartne with both Kilmarnock Football Club and Kilmarnock Ladies Football Club for exclusive use of the Synthetic Grass Pitch for training and weekend games at the William McIlvanney Leisure Centre. This is particularly important in supporting the growth and development of female participation in sport. ▪ A new 'Learn to Swim' programme was introduced in partnership with Scottish Swimming to provide a more comprehensive package for swimmers of all ages. • Worked with Scottish Book Trust, Kilmarnock Station Railway Heritage Trust and EAC Vibrant Communities to deliver the Digital Storytelling project (funding value of £36,000). 54 people participated in the digital storytelling project and developed their own personal film stories including individuals who have physical, sensory and learning disabilities as well as older individuals who are isolated and lack digital skills to stay connected online. Their films were premiered at the Dick Institute as part of the celebratory events. ▪ This year, we were delighted to support iDANCE, the mixed ability dance group by giving strategic support to the project and associated development of the group. The dancers premiered their film which celebrated 15 years of iDANCE at Learning Disability Awareness Week in Cumnock and Stewarton. ▪ Several innovative partnerships were shortlisted for national awards. Our 'Digital Storyteller in Residence' was shortlisted for Best Community Project at the Herald Society Awards and our Gaelic Visual Arts project was shortlisted for the Innovation in Education Award at the Scottish Gaelic Awards. ▪ Worked with Creative Scotland (funding value of £36,000) Ayrshire Young Carers and Vibrant Communities in the ongoing delivery of the MAKE SOME NOISE music project. ▪ The National Schools Pipe Band Championships took place at William McIlvanney campus with 800 young musicians taking part from across Scotland.
EAL 1.5	Introduce a system to audit, monitor and improve environmental efficiency across our core facilities	<ul style="list-style-type: none"> ▪ Create annual improvement plan and work with East Ayrshire Council to ensure our venues/facilities meet our environmental objectives. 	<p>Systems are in place for monitoring envionrmental efficiency across all venues. East Ayrshire Council has developed an asset management plan that includes venues within EAL portfolio.</p>

STRATEGIC OBJECTIVE TWO – TO ENHANCE PEOPLE'S HEALTH AND WELLBEING THROUGH PARTICIPATION

ACTION NO	ACTION	TARGET	PROGRESS
EAL 2.1	Increase general participation /attendance levels across service areas	<ul style="list-style-type: none"> ▪ Increase participation/ attendance levels by 5% over the term of the Business Plan. 	Included in figures above.
EAL 2.2	Increase opportunities for/numbers of young people (12-25) using our services.	<ul style="list-style-type: none"> ▪ Increase by 1% each year number of young people using our service areas. ▪ Raise £50K external funding during life of Business Plan to support programmes aimed at young people. ▪ Maintain and develop 2 partnerships/initiatives each year to support young people centred programmes e.g. EASC Affiliated Sports Clubs, Youth Arts Network, Vibrant Communities. ▪ Offer reduced cost/free access to facility/project use for targeted groups of young people. ▪ Carry out project surveys to measure behavioural change impact in 2016/17/18/19 	<p>Working with young people has continued to be an important focus for us throughout 2019/20. Some of the exciting initiatives include:</p> <ul style="list-style-type: none"> • The Gaelic Visual Art project which came to a close with an accomplished exhibition of work by primary and secondary pupils from Sgoil na Goille Nuaidh. The year-long project offered the opportunity for 29 young people to develop written and spoken Gaelic language skills within the framework of the gallery setting and embedded in creative workshops. One student internship was also undertaken throughout the duration of the project. • We were also delighted to work with Dalmellington Primary School on a family fitness initiative, funded by Dalmellington Primary Parent Council to give local families the opportunity to spend quality time with their kids and get fit at the same time. • Across our libraries we have made strategic changes to Bookbug delivery. This free parent/toddler weekly activity is now available in every library in East Ayrshire. National Reading Groups Day was also celebrated with Mary Paulson-Ellis who is the author of Waterstones Scottish Book of the Year for The Other Mrs Walker book. • 84 students from Onthank Primary, 41 from Hillhead and 57 from Whatriggs schools took part in the 'Castle Construction' workshops during the period. • Minecraft workshops for young people are running successfully at the Dick Institute, Stewarton and Crosshouse Libraries. • Natural Leaders programme at Auchinleck Academy, Doon Academy and Kilmarnock Academy was started in 2019, involving the young people in creating/developing a nature reserve within their local community. • Monthly "Live at the Dean" sessions held were introduced at the Courtyard at the DCCP, for new young artists to perform in a welcoming environment. • Sportshall Athletics at the AAA welcomed 615 pupils from 27 Schools

			<ul style="list-style-type: none"> East Ayrshire Schools Cross Country Competition had 556 school children from East Ayrshire attend AAA
EAL 2.3	Maximise access to our facilities and programmes for people with physical, sensory or learning disabilities.	<ul style="list-style-type: none"> Apply audit findings where appropriate, in 2017/18/19 Support people using our facilities/ programmes with mixed ability needs. 	<p>In 2019/20, we delivered a wide range of programmes and activities aimed at people with physical, sensory or learning disabilities. These are just a few:</p> <ul style="list-style-type: none"> We developed a new partnership at Auchinleck Leisure Centre with Daldorch House School, where we have established a set swimming time for young people who suffer from autism. These young people have struggled to find another venue where they have been welcomed and had the opportunity to be able to go and enjoy themselves in a swimming pool. Job clubs, hearing loss clubs and other self-help groups have been introduced and are in place across several libraries. We worked in partnership with Vibrant Communities and Dementia Scotland to launch the summer walking programme with a group walk within the DCCP and picnic in the Visitor Centre Courtyard. This added to the Growing Memories Project that is well established with Alzheimers Scotland. 175 attendances in All Ability Bike Sessions at the AAA
EAL 2.4	Increase opportunities for/numbers of older people (60+) using our services.	<ul style="list-style-type: none"> Increase attendance by older people by 1% each year. Ensure we have programmes that are attractive to older users. Carry out sample surveys to measure behavioural change impact in 2016/17/18/19 Develop and maintain partnerships each year to support older people centred programmes e.g. NHS Ayrshire & Arran, Vibrant Communities. 	<p>People over 60 are key customers at several of our venues. However, specific programmes have been developed aimed at people who are in retirement. These have included:</p> <ul style="list-style-type: none"> Libraries supported the Opportunities In Retirement book group. Homewords staff have been part of the team involved in developing a Friendship Group for Housebound customers which brings socially excluded people from their homes to the Dick Institute for tea and a chat We celebrated National Mobiles Day with nursing home residents coming to visit the Mobile Library

STRATEGIC OBJECTIVE THREE – TO ENHANCE EAST AYRSHIRE’S TOURISM OFFER

ACTION NO	ACTION	TARGET	PROGRESS
EAL 3.1	Increase visitor attendance at our key tourist attractions: Dick Institute, Dean Castle & Country Park, Baird Institute, Doon Valley Museum, Burns House Museum & Library, River Ayr Way, Palace & Grand Hall Complex and Cumnock Town Hall	<ul style="list-style-type: none"> ▪ Increase levels of visitor attendance in line with targets set in local Tourism Strategies. ▪ Develop cultural/countryside and sport tourism packages with Visit Scotland/EAC to promote our venues/events. ▪ Submit external funding bids to support tourism development across our facilities/venues. ▪ Maintain and develop partnership working with Visit Scotland/EventsScotland to support our programmes. 	<p>Our Tourism venues saw an increase of nearly 5% in attendances in 2019/20. Target = 1,648,783; Actual = 1,730,582. Some of the exciting programmes to attract visitors to East Ayrshire included:</p> <ul style="list-style-type: none"> ▪ Our 'Burns's Birthday in Mauchline' annual festival was a huge success with over 500 visitors coming to the Burns House Museum on the afternoon of Saturday 25th January. The highlight was the culmination of three months' work with Mauchline Primary School who performed their promenade and staged performances of song, dance and theatre throughout the afternoon. This was funded by EventScotland. Our Burns's Birthday School workshops were fully booked with around 400 pupils taking part throughout the week. ▪ Performing Arts have hosted Eddie Reader, EAYT Electricity and Little Top at Cumnock Town Hall during April. In May we staged the world premier of 'The Red Lion' to rave reviews and also hosted the 'Benny Lynch' story. In June we hosted the 'Greatest Showman' sing alongs and 12 dance schools featuring the end of term showcases. The Cumnock Town Hall also staged 'Things Ta Dae' and 'CASS' and Disability Showcase shows to sell out audiences. ▪ Illuminight 2019 attracted over 40,000 visitors to the Dean Castle Country Park for the 'Space' themed light festival. The event was recognised nationally by Event Scotland and national media, hailed as 'one of Scotland's leading winter attractions'. ▪ We were also pleased to host 2 workshop sessions for the COIG, the new pan Ayrshire Tourism product. ▪ In October, the Palace hosted the filming of BBC's 'Breaking the News' and a near-capacity gig for Lloyd Cole ▪ Wet Wet Wet played to a capacity crowd in the Grand Hall in November and was followed by our EAYT production of The Addams Family in the Palace. ▪ Our festive season saw panto Cinderella receiving 5-star reviews across the board. Audience figures were slightly down although income increased. Cumnock Town Hall staged the 'Big Snowy Christmas' show.
EAL 3.2	Work with local groups to add value to the tourism offer.	<ul style="list-style-type: none"> ▪ Work with 4 groups each year to support community development and to harness local knowledge. 	Work has continued to support a number of community development projects including the Irvine Valley Walking Festival, Dalmellington Walking Festival and Kilmaurs Walking Festival.

STRATEGIC OBJECTIVE FOUR – TO BE RECOGNISED AS AN EMPLOYER OF CHOICE

ACTION NO	ACTION	TARGET	PROGRESS
EAL 4.1	Increase levels of staff satisfaction from 2016/17 baseline.	<ul style="list-style-type: none"> Respond to survey findings. Maintain constructive relationship with Trade Union – 6 meetings annually. Maintain absence to below acceptable level of 2 days per quarter Continue to achieve low levels of formal Grievances 	<ul style="list-style-type: none"> Absence levels for the year is 6.62 days which is below the acceptable 8 working days lost per employee. The top 3 causes of absence and action taken to tackle these are as follows: <ul style="list-style-type: none"> Other Reason – Regular contact is maintained with all employees to ensure the correct interventions are in place to enable them to return to work. Operations/Treatment/Recovery – Managers and Team Leaders support staff through regular contact and employees are referred to Occupational Health where appropriate. Personal Stress – Early intervention is pursued through Occupational Health. There were no formal grievances raised by employees during 2019/20.
EAL 4.2	Increase the number of volunteering, placement and apprenticeship opportunities.	<ul style="list-style-type: none"> 6 Modern Apprenticeships during life of Business Plan subject to funding. 10 work placements during life of Business Plan 3 interns during life of Business Plan. Volunteers increase by 2% each year. 	<ul style="list-style-type: none"> 2 staff within sport and fitness completed their modern apprenticeship In August, the country park hosted its fourth international volunteer workcamp at the Treehouse residential centre. There were participants from Czech Republic, France, Germany, Italy and Spain. Two local volunteers also took part as camp leaders to gain leadership and group management skills. In September, the Survey Volunteers' programme concluded for the year with hedgerow, bumblebee and butterfly surveys. Ayrshire College Social Studies students also started their volunteering sessions with us, which will be weekly until December. Friends of the Dean membership has increased with the group focussing on the delivery of the woodland management plan for the Boyd Wood, essential maintenance to the parks boardwalks and clearing invasive rhododendrons from our woodlands. Four Conservation Skills Trainees started their 8 month placement, focussing on conservation skills and traditional rural skills including, Coppicing and Phase 1 Habitat Surveys and Outdoor First Aid, through Parks for People HLF funding. 20 students from Ayrshire College, social studies access course, completed the volunteering module, carrying out woodland and invasive species management, tree planting and path maintenance. 14 people continue to actively volunteer through our highly successful Textile Team temporarily based at the old Kirkstyle Primary School building. Four people have also been volunteering on Dean Castle collection movement project.

			<ul style="list-style-type: none"> • 4 full term apprenticeships appointed to young people from Kilmarnock with CBC as part of works programme at Dean Castle and 2 internships have been advertised as part of the programme • 4 volunteers used by Collection care
EAL 4.3	Advance staff through training and development	<ul style="list-style-type: none"> ▪ Increase the use of EAGER working towards 95% coverage for permanent staff. ▪ Develop training matrix for all service areas ▪ Develop bespoke e-learning modules and training courses ▪ Adopt volunteering policy allowing employees the opportunity to volunteer with external organisations 	<ul style="list-style-type: none"> • The overall target of 95% was achieved, detailed below are the annual returns per service area: <ul style="list-style-type: none"> ○ Corporate Services – 95% ○ Countryside & Outdoor Activity Services – 97% ○ Cultural Services – 96% ○ Senior Management Team – 100% ○ Sport & Fitness – 93% • In line with the organisations Vision, Mission and Values a new annual Review and Development programme has been designed, Reviewing B.E.S.T Practice. • A training matrix for each job role will be reviewed in line with the new management structure. • Training delivery has focussed on:- <ul style="list-style-type: none"> ▪ Preparation for Interview ▪ Leadership and Management Development <ul style="list-style-type: none"> ✓ Values and Diversity ✓ Strategy ✓ Employee Engagement ✓ Communication ✓ Motivation, Line Management ✓ Mentally Healthy Workplace ✓ Managing Poor Performance ✓ Learning and Development ✓ Financial Management • Exchange Programme <ul style="list-style-type: none"> ✓ Values and Culture ✓ Vision, Mission and Values • During the year a number of Development Sessions for Team Leaders were delivered:- <ul style="list-style-type: none"> ▪ Leadership and Management ▪ Vision, Mission and Values ▪ Safeguarding Policy ▪ Health and Safety Standards ▪ Communication • The revised volunteer framework was utilised to appoint two interns within Cultural Services.



FINANCIAL PERFORMANCE

2019/20

Only summary tables are included in this report as detailed financial performance is included in quarterly reports

Table A: Annual Budget –Table below provides detail of Annual Budget showing the impact of 2019/20 savings approved at 4 June 2019 Board.

<u>Service Division</u>	<u>Annual Budget 2019/20</u>	<u>Annual Budget 2019/20 Qtr 1</u>	<u>Annual Budget 2019/20 Qtr 2</u>	<u>Annual Budget 2019/20 Qtr 3</u>	<u>Annual Budget 2019/20 Qtr 4</u>
Corporate Services	<u>1,488,860</u>	<u>1,175,630</u>	<u>1,181,630</u>	<u>1,184,630</u>	<u>1,428,150</u>
Culture & Community Venues	<u>1,972,130</u>	<u>2,008,660</u>	<u>2,013,320</u>	<u>2,017,750</u>	<u>2,037,860</u>
Countryside & Outdoor Activities	<u>831,920</u>	<u>884,430</u>	<u>933,570</u>	<u>935,490</u>	<u>984,960</u>
Sport & Fitness	<u>439,830</u>	<u>519,860</u>	<u>537,640</u>	<u>549,600</u>	<u>563,750</u>
<u>Total</u>	<u>4,732,740</u>	<u>4,588,580</u>	<u>4,666,160</u>	<u>4,687,470</u>	<u>5,014,720</u>
<u>Management Fee</u>	<u>(4,732,740)</u>	<u>(4,556,230)</u>	<u>(4,619,640)</u>	<u>(4,637,950)</u>	<u>(4,945,960)</u>
<u>Reserves</u>	<u>-</u>	<u>(32,350)</u>	<u>(46,520)</u>	<u>(49,520)</u>	<u>(68,760)</u>
<u>Total</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Table B: Net Position 2019/20 by Service Area

<u>Revised Actual Exp. To 31/3/19</u>	<u>Actual Out-turn to 31/03/19</u>	<u>Service Division</u>	<u>Annual Estimate 2019/20</u>	<u>Revised Actual Exp. To 31/3/20</u>	<u>Revised Budget To 31/3/20</u>	<u>Actual Exp as % of Annual Estimate</u>	<u>Actual Out-turn to 31/03/20</u>	<u>Variance (Favourable) / Adverse</u>
1,293,037	1,293,037	CORPORATE SERVICES	1,428,150	1,260,846	1,428,150	1	1,260,846	(167,304)
118,728	118,728	Chief Executive & Board	142,160	104,913	142,160	74%	104,913	(37,247)
858,320	858,320	People & Finance	981,350	865,962	981,350	88%	865,962	(115,388)
315,989	315,989	Marketing & Development	304,640	289,971	304,640	95%	289,971	(14,669)
2,224,246	2,224,246	CULTURE & COMMUNITY VENUES	2,037,860	2,161,571	2,037,860	106%	2,161,571	123,711
74,222	74,222	Cultural Management	75,640	76,571	75,640	101%	76,571	931
145,710	145,710	Collection Care	151,630	148,948	151,630	98%	148,948	(2,682)
476,884	476,884	Arts/Libraries/Museum Development	476,140	463,167	476,140	97%	463,167	(12,973)
(4,259)	(4,259)	Youth Theatre	(5,290)	(565)	(5,290)	11%	(565)	4,725
979,416	979,416	Libraries	952,980	932,495	952,980	98%	932,495	(20,485)
(25,485)	(25,485)	Hospitality	(35,020)	(28,729)	(35,020)	82%	(28,729)	6,291
409,399	409,399	Performing Arts Venues	346,860	403,048	346,860	116%	403,048	56,188
259,891	259,891	Community Venues	232,840	239,667	232,840	103%	239,667	6,827
(91,532)	(91,532)	Community Lettings & Co-Managed Centres - Lets	(157,920)	(73,029)	(157,920)	46%	(73,029)	84,891
914,504	914,504	COUNTRYSIDE & OUTDOOR ACTIVITIES	984,960	1,058,788	984,960	107%	1,058,788	73,828
248,459	248,459	Countryside & Outdoor Activities Management	372,920	300,113	372,920	80%	300,113	(72,807)
466,977	466,977	Countryside Development	503,700	496,749	503,700	99%	496,749	(6,951)
188,148	188,148	Outdoor Activities	139,910	245,087	139,910	175%	245,087	105,177
10,919	10,919	Countryside Hospitality	(31,570)	16,839	(31,570)	-53%	16,839	48,409
695,641	695,641	SPORT & FITNESS	563,750	631,233	563,750	112%	631,233	67,483
314,723	314,723	Sport & Fitness Management	351,980	313,370	351,980	89%	313,370	(38,610)
43,916	43,916	Area 1	(39,160)	50,973	(39,160)	-130%	50,973	90,133
(0)	(0)	Area 2	0	0	0	0%	0	0
261,470	261,470	Area 3	206,350	222,283	206,350	108%	222,283	15,933
75,532	75,532	Temporary Facilities	44,580	44,608	44,580	0%	44,608	28
5,127,428	5,127,428	TOTAL	5,014,720	5,112,439	5,014,720	102%	5,112,439	97,719
(4,829,955)	(4,829,955)	Management Fee	(4,945,960)	(4,945,950)	(4,945,960)	100%	(4,945,950)	10
297,473	297,473	TOTAL	68,760	166,489	68,760	-	166,489	97,729
0	0	Savings Yet to be Identified	0	0	0	-	0	0
(190,830)	(190,830)	Trs From Reserves	(68,760)	(68,760)	(68,760)	-	(68,760)	0
0	0	Designated Funds	0	0	0	-	0	0
0	0	Trs To Reserves	0	0	0	-	0	0
106,643	106,643	TOTAL (after transfer to reserves)	0	97,729	0	-	97,729	97,729

Table C: Overall Net Position 2019/20 by Activity

Revised Actual Exp. To 31/3/19	Actual Out-turn to 31/03/19	Service Division	Annual Estimate 2019/20	Revised Actual Exp. To 31/3/20	Revised Budget To 31/3/20	Actual Exp as % of Annual Estimate	Actual Out- turn to 31/03/20	Variance (Favourable) / Adverse
(2,090,693)	(2,090,693)	Income From Charitable Activities	(2,490,240)	(2,174,887)	(2,490,240)	87%	(2,174,887)	315,353
(4,829,955)	(4,829,955)	Management Fee	(4,945,960)	(4,945,950)	(4,945,960)	100%	(4,945,950)	10
(6,920,648)	(6,920,648)	TOTAL INCOME	(7,436,200)	(7,120,837)	(7,436,200)	96%	(7,120,837)	315,363
-	-	-	-	-	-	-	-	-
5,151,221	5,151,221	Employee Costs	5,358,810	5,158,824	5,358,810	96%	5,158,824	(199,986)
38,257	38,257	Transport Costs	33,750	38,754	33,750	115%	38,754	5,004
649,869	649,869	Premises Costs	641,780	672,573	641,780	105%	672,573	30,793
1,032,941	1,032,941	Supplies & Services	1,131,340	1,083,798	1,131,340	96%	1,083,798	(47,542)
31,510	31,510	Financing Costs	27,330	27,187	27,330	99%	27,187	(143)
187,400	187,400	Support Costs	187,400	187,400	187,400	0%	187,400	0
126,923	126,923	Governance Costs	124,550	118,790	124,550	95%	118,790	(5,760)
7,218,121	7,218,121	TOTAL RESOURCES EXPENDED	7,504,960	7,287,326	7,504,960	97%	7,287,326	(217,634)
-	-	-	-	-	-	-	-	-
297,473	297,473	NET POSITION	68,760	166,489	68,760	-	166,489	97,729
0	0	Savings Yet to be Identified	0	0	0	-	0	0
(190,830)	(190,830)	Trs From Reserves	(68,760)	(68,760)	(68,760)	-	(68,760)	0
0	0	Designated Funds	0	0	0	-	0	0
0	0	Trs To Reserves	0	0	0	-	0	0
106,643	106,643	TOTAL (after transfer to reserves)	0	97,729	0	-	97,729	97,729

[illegible]

GENERAL PROJECTS

General Projects are multi-annual projects involving funding from external partners. These projects are not included in the Financial Monitoring reports.

<u>Project</u>	<u>Partners</u>	<u>Balance b/f 01.04.19</u>	<u>Balance at 31.3.20</u>	<u>Expected Completion Date</u>
<u>Ayrshire Libraries Forum</u>	<u>North Ayrshire Council/South Ayrshire Council/East Ayrshire Council</u>	<u>(£4,234)</u>	<u>(£4,132)</u>	<u>Ongoing</u>
<u>Burns Birthday in Mauchline</u>	<u>Event Scotland</u>	<u>£0</u>	<u>(£861)</u>	<u>Mar 2020</u>
<u>Kilmarnock Green Infrastructure</u>	<u>Sustrans</u>	<u>(£15,000)</u>	<u>(£14,955)</u>	<u>Ongoing</u>
<u>Museums Database</u>	<u>Museum Gallery Scotland</u>	<u>(£8,480)</u>	<u>(£9,450)</u>	<u>Sep 2020</u>
<u>Digital Storyteller in Residence</u>	<u>Scottish Book Trust</u>	<u>(£6,552)</u>	<u>(£2,416)</u>	<u>Ongoing</u>
<u>Nature Therapy Breaks</u>	<u>Shared Care Scotland</u>	<u>(£5,432)</u>	<u>(£4,889)</u>	<u>Mar 2020</u>
<u>Natural Leaders</u>	<u>Scottish National Heritage</u>	<u>£0</u>	<u>(£7,175)</u>	<u>Sep 2020</u>
<u>Irvine Valley Trails 2019 onwards</u>	<u>LCTT, Transport Scotland, EAC Renewable Energy Fund</u>	<u>(£43,715)</u>	<u>(£27,973)</u>	<u>Jun 2020</u>
<u>Logan Centre (Ringfenced)</u>	<u>Three Village Centre (Limited Company & Charity)</u>	<u>_____ -</u>	<u>(£7,356)</u>	<u>Ongoing</u>
<u>Rose Reilly Renaming</u>	<u>EAC</u>	<u>_____ -</u>	<u>£15,588</u>	<u>Ongoing</u>
<u>SHOUT</u>	<u>EAC</u>	<u>_____ -</u>	<u>(£5,000)</u>	<u>Mar 2021</u>
<u>Johnnie Walker Display</u>	<u>EAC</u>	<u>_____ -</u>	<u>£5,369</u>	<u>Ongoing</u>

EXTERNAL FUNDING APPROVED APPLICATIONS

(* denotes funding not available to East Ayrshire Council)

<u>Section</u>	<u>Name of Funding Provider and Project</u>	<u>Value of Funding/Support</u>	<u>Received in 2019/20</u>
<u>Cultural</u>	<u>Event Scotland - Burns Birthday in Mauchline</u>	- <u>£5,000</u>	<u>£5,000</u>
<u>Countryside</u>	<u>Ecorys UK - International Countryside in Finland 14-18 October 2019</u>	- <u>£435</u>	<u>£378</u>
<u>Cultural</u>	<u>Scottish Book Trust - Book Week Scotland</u>	- <u>£750</u>	<u>£750</u>
<u>Sport</u>	<u>Access to Work - Sport Office Adaptions</u>	- <u>£1,488</u>	<u>£1,480</u>
<u>Cultural</u>	<u>Scottish Book Trust - First Minister's Reading Challenge</u>	- <u>£500</u>	<u>£500</u>
<u>Cultural</u>	<u>Creative Scotland/Screen Scotland - Cumnock Town Hall Community Cinema</u>	- <u>£12,612</u>	<u>£0</u>
<u>Cultural</u>	<u>Bookbug Week - Scottish Book Trust</u>	- <u>£175</u>	<u>£0</u>
<u>Cultural</u>	<u>Live Literature</u>	- <u>£1,000</u>	<u>£0</u>
<u>Sport</u>	<u>SHOUT - EAC</u>	- <u>£5,000</u>	<u>£5,000</u>
<u>TOTAL</u>	-	- <u>£26,960</u>	<u>£13,108</u>

EXTERNAL FUNDING NOT INCLUDED IN EAST AYRSHIRE LEISURE ACCOUNTS

<u>Section</u>	<u>Name of Funding Provider and Project</u>	<u>Value of Funding/Support</u>	<u>Comments</u>
<u>Countryside</u>	<u>Sustrans Community Link - Kilmarnock Green Infrastructure (stage 1)</u>	- <u>£24,566</u>	<u>Paid to EAC</u>
<u>Countryside</u>	<u>Sustrans Places for Everyone - Kilmarnock Green Infrastructure (stage 2)</u>	- <u>£300,000</u>	-
<u>TOTAL</u>	-	- <u>£324,566</u>	-

Debt Identified for Write off

Bad and doubtful debts totalling £2,208.02 has been identified for write-off. Provision exists within the Annual Accounts for debt write-off and is currently valued at £10,481.78.

Reason for write-off are summarised below:-

Reason for Write-Off	No of Accounts	Amount
Debt is uneconomical to pursue	13	£ 868.02
Poor recovery prospects	4	£1340.00
Total	17	£2208.02



PERFORMANCE SCORECARD

2019/20

EALT PI Report

Generated on: 04 May 2020 13:38

Code & Short Name	Current Value	Current Target	Short Term Trend	Long Term Trend	Latest Note	Trend Chart	Traffic Light Icon																																				
EALT1 Average Days Lost per Employee	1.97	2	↑	↑	All employees are managed in accordance with East Ayrshire Leisure's Sickness absence. Absence for this period is primarily due to long term absence.	<div><p>EALT1 Average Days Lost per Employee</p><table><thead><tr><th>Quarter</th><th>Value</th></tr></thead><tbody><tr><td>Q1 2016/17</td><td>1.8</td></tr><tr><td>Q2 2016/17</td><td>2.6</td></tr><tr><td>Q3 2016/17</td><td>2.56</td></tr><tr><td>Q4 2016/17</td><td>2.6</td></tr><tr><td>Q1 2017/18</td><td>2.6</td></tr><tr><td>Q2 2017/18</td><td>2.22</td></tr><tr><td>Q3 2017/18</td><td>2.6</td></tr><tr><td>Q4 2017/18</td><td>1.84</td></tr><tr><td>Q1 2018/19</td><td>0.85</td></tr><tr><td>Q2 2018/19</td><td>1.74</td></tr><tr><td>Q3 2018/19</td><td>2.06</td></tr><tr><td>Q4 2018/19</td><td>0.95</td></tr><tr><td>Q1 2019/20</td><td>1.47</td></tr><tr><td>Q2 2019/20</td><td>2.24</td></tr><tr><td>Q3 2019/20</td><td>1.97</td></tr><tr><td>Q4 2019/20</td><td>1.97</td></tr><tr><td>Q1 2020/21</td><td>1.97</td></tr></tbody></table></div>	Quarter	Value	Q1 2016/17	1.8	Q2 2016/17	2.6	Q3 2016/17	2.56	Q4 2016/17	2.6	Q1 2017/18	2.6	Q2 2017/18	2.22	Q3 2017/18	2.6	Q4 2017/18	1.84	Q1 2018/19	0.85	Q2 2018/19	1.74	Q3 2018/19	2.06	Q4 2018/19	0.95	Q1 2019/20	1.47	Q2 2019/20	2.24	Q3 2019/20	1.97	Q4 2019/20	1.97	Q1 2020/21	1.97	✓
Quarter	Value																																										
Q1 2016/17	1.8																																										
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EALT4 Culture	85,593	102,283	↓	↓		<div><p>EALT4 Culture</p><table><thead><tr><th>Quarter</th><th>Value</th></tr></thead><tbody><tr><td>Q1 2016/17</td><td>112,660</td></tr><tr><td>Q2 2016/17</td><td>112,660</td></tr><tr><td>Q3 2016/17</td><td>103,950</td></tr><tr><td>Q4 2016/17</td><td>122,310</td></tr><tr><td>Q1 2017/18</td><td>103,081</td></tr><tr><td>Q2 2017/18</td><td>103,081</td></tr><tr><td>Q3 2017/18</td><td>101,541</td></tr><tr><td>Q4 2017/18</td><td>101,541</td></tr><tr><td>Q1 2018/19</td><td>83,510</td></tr><tr><td>Q2 2018/19</td><td>121,441</td></tr><tr><td>Q3 2018/19</td><td>102,021</td></tr><tr><td>Q4 2018/19</td><td>104,892</td></tr><tr><td>Q1 2019/20</td><td>93,838</td></tr><tr><td>Q2 2019/20</td><td>85,593</td></tr><tr><td>Q3 2019/20</td><td>85,593</td></tr><tr><td>Q4 2019/20</td><td>85,593</td></tr><tr><td>Q1 2020/21</td><td>85,593</td></tr></tbody></table></div>	Quarter	Value	Q1 2016/17	112,660	Q2 2016/17	112,660	Q3 2016/17	103,950	Q4 2016/17	122,310	Q1 2017/18	103,081	Q2 2017/18	103,081	Q3 2017/18	101,541	Q4 2017/18	101,541	Q1 2018/19	83,510	Q2 2018/19	121,441	Q3 2018/19	102,021	Q4 2018/19	104,892	Q1 2019/20	93,838	Q2 2019/20	85,593	Q3 2019/20	85,593	Q4 2019/20	85,593	Q1 2020/21	85,593	✗
Quarter	Value																																										
Q1 2016/17	112,660																																										
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Code & Short Name	Current Value	Current Target	Short Term Trend	Long Term Trend	Latest Note	Trend Chart	Traffic Light Icon																																				
EALT5 Sport and Community Venues	165,675	179,362	⬇️	⬇️		<div><p>EALT5 Sport and Community Venues</p><table><thead><tr><th>Quarter</th><th>Value</th></tr></thead><tbody><tr><td>Q1 2016/17</td><td>216,025</td></tr><tr><td>Q2 2016/17</td><td>177,375</td></tr><tr><td>Q3 2016/17</td><td>189,819</td></tr><tr><td>Q4 2016/17</td><td>189,550</td></tr><tr><td>Q1 2017/18</td><td>129,719</td></tr><tr><td>Q2 2017/18</td><td>167,781</td></tr><tr><td>Q3 2017/18</td><td>173,054</td></tr><tr><td>Q4 2017/18</td><td>158,101</td></tr><tr><td>Q1 2018/19</td><td>141,482</td></tr><tr><td>Q2 2018/19</td><td>176,158</td></tr><tr><td>Q3 2018/19</td><td>180,934</td></tr><tr><td>Q4 2018/19</td><td>159,781</td></tr><tr><td>Q1 2019/20</td><td>142,706</td></tr><tr><td>Q2 2019/20</td><td>175,657</td></tr><tr><td>Q3 2019/20</td><td>165,675</td></tr><tr><td>Q4 2019/20</td><td>165,675</td></tr><tr><td>Q1 2020/21</td><td>165,675</td></tr></tbody></table><p>■ Quarters — Target (Quarters)</p></div>	Quarter	Value	Q1 2016/17	216,025	Q2 2016/17	177,375	Q3 2016/17	189,819	Q4 2016/17	189,550	Q1 2017/18	129,719	Q2 2017/18	167,781	Q3 2017/18	173,054	Q4 2017/18	158,101	Q1 2018/19	141,482	Q2 2018/19	176,158	Q3 2018/19	180,934	Q4 2018/19	159,781	Q1 2019/20	142,706	Q2 2019/20	175,657	Q3 2019/20	165,675	Q4 2019/20	165,675	Q1 2020/21	165,675	⚠️
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EALT6 Countryside	121,117	203,611	⬇️	⬇️	Figures for River Ayr Way are collected quarterly. Due to remote working, these figures have not been collected and have had an impact on both annual and Q4 figures. Other venues closed 18th March	<div><p>EALT6 Countryside</p><table><thead><tr><th>Quarter</th><th>Value</th></tr></thead><tbody><tr><td>Q1 2016/17</td><td>203,611</td></tr><tr><td>Q2 2016/17</td><td>35,614</td></tr><tr><td>Q3 2016/17</td><td>32,173</td></tr><tr><td>Q4 2016/17</td><td>54,998</td></tr><tr><td>Q1 2017/18</td><td>75,902</td></tr><tr><td>Q2 2017/18</td><td>88,913</td></tr><tr><td>Q3 2017/18</td><td>231,484</td></tr><tr><td>Q4 2017/18</td><td>231,484</td></tr><tr><td>Q1 2018/19</td><td>231,484</td></tr><tr><td>Q2 2018/19</td><td>231,484</td></tr><tr><td>Q3 2018/19</td><td>231,484</td></tr><tr><td>Q4 2018/19</td><td>231,484</td></tr><tr><td>Q1 2019/20</td><td>231,484</td></tr><tr><td>Q2 2019/20</td><td>231,484</td></tr><tr><td>Q3 2019/20</td><td>231,484</td></tr><tr><td>Q4 2019/20</td><td>231,484</td></tr><tr><td>Q1 2020/21</td><td>121,117</td></tr></tbody></table><p>■ Quarters — Target (Quarters)</p></div>	Quarter	Value	Q1 2016/17	203,611	Q2 2016/17	35,614	Q3 2016/17	32,173	Q4 2016/17	54,998	Q1 2017/18	75,902	Q2 2017/18	88,913	Q3 2017/18	231,484	Q4 2017/18	231,484	Q1 2018/19	231,484	Q2 2018/19	231,484	Q3 2018/19	231,484	Q4 2018/19	231,484	Q1 2019/20	231,484	Q2 2019/20	231,484	Q3 2019/20	231,484	Q4 2019/20	231,484	Q1 2020/21	121,117	🛑
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EALT7 Future Museum (Virtual Service)	119,848	50,000	Down Arrow	Up Arrow	There has been a spike in visits to Futuremuseum.com since museums closed on the 18th March and greater promotion of on-line resources has been implemented	<p>EALT7 Future Museum (Virtual Service)</p> <table><thead><tr><th>Quarter</th><th>Visits</th><th>Target</th></tr></thead><tbody><tr><td>Q1 2016/17</td><td>64,479</td><td>58,121</td></tr><tr><td>Q2 2016/17</td><td>58,121</td><td>58,121</td></tr><tr><td>Q3 2016/17</td><td>60,829</td><td>58,121</td></tr><tr><td>Q4 2016/17</td><td>88,754</td><td>58,121</td></tr><tr><td>Q1 2017/18</td><td>94,119</td><td>58,121</td></tr><tr><td>Q2 2017/18</td><td>111,039</td><td>58,121</td></tr><tr><td>Q3 2017/18</td><td>128,870</td><td>58,121</td></tr><tr><td>Q4 2017/18</td><td>97,242</td><td>58,121</td></tr><tr><td>Q1 2018/19</td><td>46,013</td><td>58,121</td></tr><tr><td>Q2 2018/19</td><td>58,206</td><td>58,121</td></tr><tr><td>Q3 2018/19</td><td>54,543</td><td>58,121</td></tr><tr><td>Q4 2018/19</td><td>48,349</td><td>58,121</td></tr><tr><td>Q1 2019/20</td><td>45,849</td><td>58,121</td></tr><tr><td>Q2 2019/20</td><td>123,954</td><td>58,121</td></tr><tr><td>Q3 2019/20</td><td>119,848</td><td>58,121</td></tr><tr><td>Q4 2019/20</td><td>123,954</td><td>58,121</td></tr><tr><td>Q1 2020/21</td><td>119,848</td><td>58,121</td></tr></tbody></table>	Quarter	Visits	Target	Q1 2016/17	64,479	58,121	Q2 2016/17	58,121	58,121	Q3 2016/17	60,829	58,121	Q4 2016/17	88,754	58,121	Q1 2017/18	94,119	58,121	Q2 2017/18	111,039	58,121	Q3 2017/18	128,870	58,121	Q4 2017/18	97,242	58,121	Q1 2018/19	46,013	58,121	Q2 2018/19	58,206	58,121	Q3 2018/19	54,543	58,121	Q4 2018/19	48,349	58,121	Q1 2019/20	45,849	58,121	Q2 2019/20	123,954	58,121	Q3 2019/20	119,848	58,121	Q4 2019/20	123,954	58,121	Q1 2020/21	119,848	58,121	Green Checkmark
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RISK REGISTER

Including Risks Associated With Covid19

Table A: Risk Register Covid 19

No.	Risk	Strategic Objective	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
(i)	There is a threat to the viability of current Business Operations arising from Business closure 18 March 20 resulting in reduction in service provision and the inability to fully deliver Strategic Delivery Plan. – <u>Open Risk</u>	1,2,3,4	Executive Management and Development Managers	5	3	15	MEDIUM	<ul style="list-style-type: none"> Consider and review the implications of COVID-19 Review actions within the Strategic Delivery Plan Continue to deliver and develop alternative services online Social media and website presence Customer e-newsletters
(ii)	There is a risk to the organisation's management due to the high dependency on the 2 members of Executive Management Team. - <u>Open Risk</u>	1,2,3,4	Chief Officer	3	3	9	LOW	<ul style="list-style-type: none"> Business Continuity Plan Weekly DMT Business Meetings
(iii)	There is a threat to the financial stability of the organisation resulting from loss of income. Ongoing closure could have an impact on the management fee received from East Ayrshire Council. - <u>Open Risk</u>	1,2,3,4	Executive Management and Development Managers	5	4	20	HIGH	<ul style="list-style-type: none"> Continued dialogue with East Ayrshire Council in relation to the management fee Consider financial support available to the organisation as a result of the coronavirus Claim employees wages through Job Retention Schedule Monitor cashflow and reduce expenditure where possible Continued support & guidance given by Community Leisure UK

No.	Risk	Strategic Objective	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
(iv)	Reduction in workforce from COVID 19 resulting in loss of key staff and skills. Potential reduction in availability of all staff to resume roles resulting in inability to deliver all services with potential loss of income. - <u>Open Risk</u>	1,2,3,4	Executive Management and Development Managers	4	3	12	MEDIUM	<ul style="list-style-type: none"> Alternative service provision – transformation Training & Development Programme Recruitment & Selection procedure
(v)	There is a risk to our reputation if we do not adhere to government guidance in an appropriate timely manner to ensure both staff and customers are in safe and controlled environment. - <u>Open Risk</u>	1,2,3,4	Executive Management and Development Managers	2	4	8	LOW	<ul style="list-style-type: none"> Follow and monitor Local, Scottish and National Government guidance Consider and review the implications of COVID-19 on the operation of our business Support from East Ayrshire Council Effective communication with staff and customers
(vi)	There is a risk that East Ayrshire Leisure staff morale could be at an all time low due to the impact of COVID 19. (financial, bereavement, domestic circumstances, etc) - <u>Open Risk</u>	1,2,3,4	Executive Management and Development Managers	3	4	16	MEDIUM	<ul style="list-style-type: none"> Regular communication with staff Access to support services eg counselling services Staff trained in mental health practices Staff engagement programme Access to EAC Wellbeing Programme Staff Recognition Scheme
(vii)	There is a risk that East Ayrshire Leisure will not be in a position to attract existing customers back to our facilities due to financial constraints, alternative opportunities	1,2,3,4	Executive Management and Development Managers	3	4	12	MEDIUM	<ul style="list-style-type: none"> Review of service provision – transformation Customer engagement programme Customer e-newsletters

No.	Risk	Strategic Objective	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
	being available and loss of confidence. - <u>Open Risk</u>							
(viii)	There is a risk that East Ayrshire Leisure's business continuity if key decisions cannot be made due to the inability to hold Trustee board and performance and audit meetings. – <u>Cautious Risk</u>	1,2,3,4	Chief Officer	3	5	15	MEDIUM	<ul style="list-style-type: none"> • Regular liaison with Chair and Vice Chair • Regular Trustee updates • Review of agenda items • Establishment of video conferencing

Table B: Existing Risk Register

No.	Risk	Strategic bjective	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
1	There will be a 20% reduction in funding received from East Ayrshire Council, resulting in a reduction in service provision and a requirement to generate more income from services.	1,2,3,4	Chief Executive	4	4	16 RISK APPETITE: CAUTIOUS (Compliance)	HIGH	<ul style="list-style-type: none"> • Communication with East Ayrshire Council allowing forward planning to ensure that service provision meets the requirements of the main funding provider. • Best Value Review Implementation • PR; communications with staff and customers
2	There is a risk of not being able to maintain high quality services because of a lack of funding, resulting in a failure to invest, loss of staff, a reduction in staff commitment and	1,2,3,4	All Senior Manager	4	3	12	MEDIUM	<ul style="list-style-type: none"> • Business Planning • Positive Public Relations • Equipment Replacement Policy • Continued dialogue with Council • Employee Recognition Scheme • EAGER - ongoing training and development of staff

No.	Risk	Strategic bjective	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
	damage to East Ayrshire Leisure's reputation.					RISK APPETITE: OPEN (Reputation)		
3	There is a risk partners and external stakeholders do not see East Ayrshire Leisure as a partner of choice because of a lack of resources invested in partnership activity, resulting in a failure to deliver Business Plan targets and the loss of external funding.	1,2,3,4	All Senior Managers	3	3	9 RISK APPETITE: OPEN (Reputation)	LOW	<ul style="list-style-type: none"> • Service reviews • Positive Public Relations • Service Level Agreements/Contracts
4	There is a risk that buildings are not at the standard required or operating efficiently in terms of environmental sustainability due to a lack of capital investment or maintenance, resulting in a reduction in facilities, loss of income, the inability to market services, inability to respond to impacts of climate change or weather and the loss of services.	1,2,3,4	All Senior Managers	3	4	12 RISK APPETITE: OPEN (Operation)	MEDIUM	<ul style="list-style-type: none"> • Regular communication with the Council • Business Continuity Plan • Regular Workplace inspections and reviews • Fire Risk Assessments • Established repairs reporting system • Proposed Asset Management Plan (EAC) • Capital Improvement Plan • Environmental Management, Monitoring and reporting
5	There is a risk that East Ayrshire Leisure does not take commercial opportunities because staff are not	1,2,3,4	All Senior Managers	4	3	12	MEDIUM	<ul style="list-style-type: none"> • Attendance at Events • Recruitment and Selection procedure • EAGER reviews

No.	Risk	Strategic bjective	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
	able to identify and take these opportunities, resulting in lost revenue streams, perceptions of poor service and the failure to be aligned with market demands.					RISK APPETITE: OPEN (Financial)		<ul style="list-style-type: none"> Training and development programme
6	There is a risk that East Ayrshire Leisure does not have the right people with the right skills in the right places because of the failure to adapt/train existing staff, not recruiting the right people and not motivating its workforce. This would result in poor services, lack of customer engagement, failure to cross-sell and a loss of income.	1,2,3,4	All Senior Managers	3	2	6 RISK APPETITE: OPEN (Operation)	LOW	<ul style="list-style-type: none"> Training and development Ongoing review of Training matrices Induction Process Eager Reviews Recruitment and selection procedure Effective communication with staff
7	There is a risk that East Ayrshire Leisure will not comply with legislation standards and fail to meet		All Senior Managers	2	4	8	MEDIUM	<ul style="list-style-type: none"> Partnerships Working Groups Service Level Agreement Support from East Ayrshire Council

No.	Risk	Strategic bjective	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
	the requirements of Health & Safety, GDPR, OSCR, VAT etc. n					RISK APPETITE: CAUTIOUS (Compliance)		

Risk Register

Risk Area 1

This risk was viewed as a compliant risk as East Ayrshire Leisure has to operate within the financial parameters that on the whole are decided by the Council. It has been well documented that East Ayrshire Leisure will have a reduction in funding from East Ayrshire Council and this will have a significant impact on the current venues we currently manage.

Risk Area 2

This risk was viewed as an operational risk a reduction in available finance's and continued savings may impact on the quality of services the Trust provides.

Risk Area 3

This risk was viewed as reputational; however the likelihood of it having a severe impact on the relationship we have with our partners is considered low as we have strong links with them and are able to adapt and negotiate change.

Risk Area 4

This area is viewed as operational risk as an inability to maintain buildings can have a significant effect on the provision of service. This has occurred in a few cases for example, St Josephs SGP and the problem with loose tiles in our swimming pools.

Risk Area 5

This area was viewed as a financial risk, but the Trust will take opportunities to increase income as opportunities arise.

Risk Area 6

This area is viewed as an operational risk and the impact of this is low as the Trust has systems in place to ensure the ongoing demands of employees can be met.

Risk Area 7

This was viewed as a compliance risk as the Trust must adhere to statutory requirements. The Trust has many controls in place and the likelihood of a failure is low, however, the repercussions could have a significant impact.

PERFORMANCE & AUDIT SUB COMMITTEE



EXTERNAL AUDIT PLAN 2019/20

Date: 19 May 2020

Agenda Item: 5

Report by: Anneke Freel, Chief Officer

I PURPOSE

- 1.1 The purpose of this report is to present the External Audit Plan for 2019/20 for noting by the Sub-Committee.

2 BACKGROUND/CONSIDERATIONS

- 2.1 Scott Moncrieff were reappointed as East Ayrshire Leisure's External Auditors in 2017. The contract was for 3 years with 2 1-year extensions. The first extension was awarded in 2019 and the second extension is currently being progressed.
- 2.2 The External Audit Plan is attached as Appendix I to this report. The document has been updated to take account of COVID 19 and details the work plan which will underpin the 2019/20 External Audit and sets out how both the Board and Scott-Moncrieff 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 2020, and this will allow the audited accounts to be presented to the AGM and then to the Council as part of the 2019/20 performance report.

Recommendation/s:

It is recommended that the Performance and Audit Sub-Committee:

- i. Consider and note the External Audit Plan for 2019/20; and
- ii. Otherwise note the content of this report.

Signature: Anneke Freel

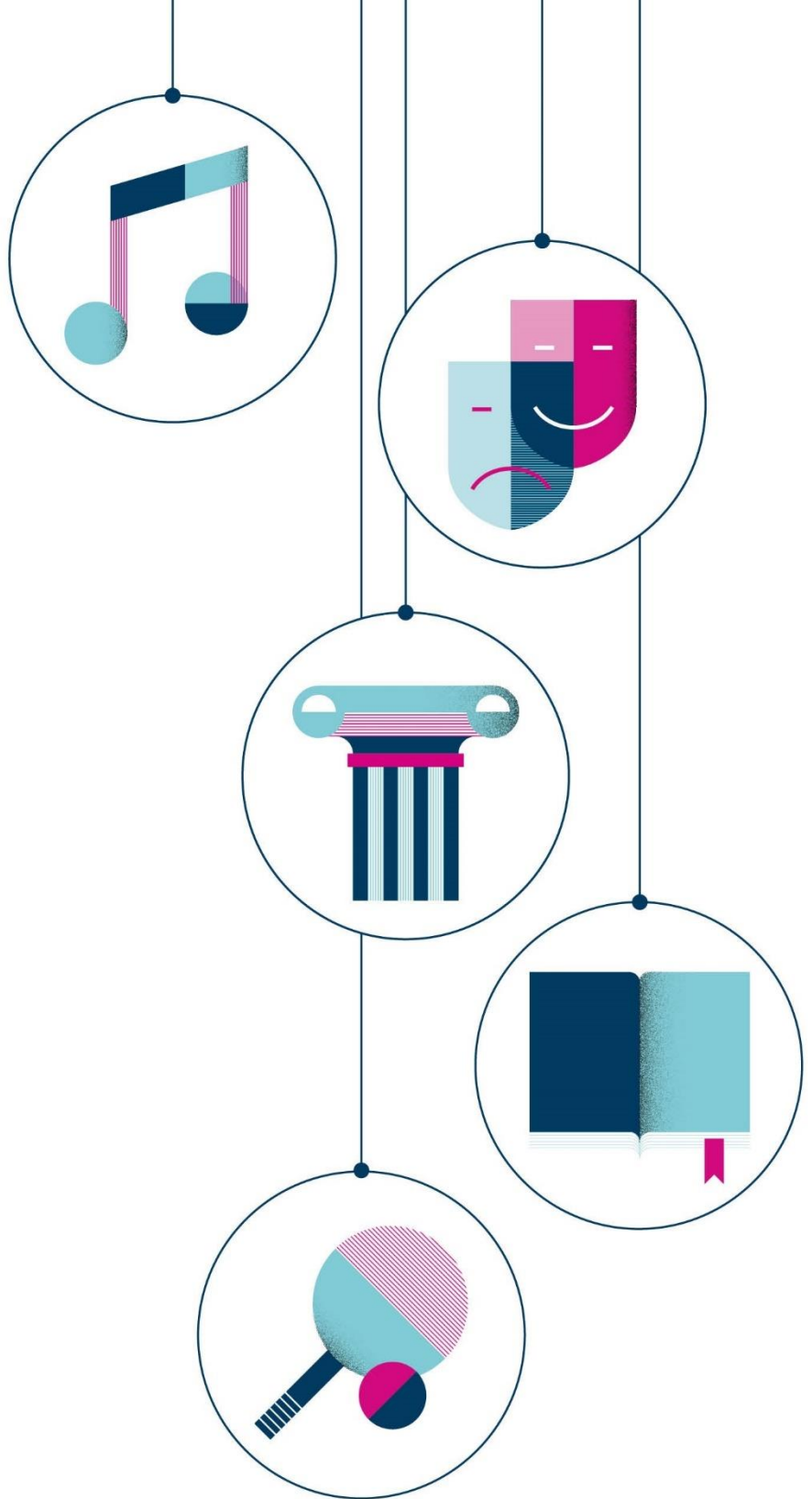
Designation: Chief Officer

Date: 13 May 2020



Scott-Moncrieff
business advisers and accountants

With **Campbell Dallas**
a Copley company



East Ayrshire Leisure

External Audit Annual Plan
2019/20

March 2020



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1. Introduction



Introduction

1. This document summarises the work plan for our 2019/20 external audit of East Ayrshire Leisure.
2. The plan sets out the ways in which both the Board and Scott-Moncrieff will meet their respective responsibilities under charity law and International Standards on Auditing (UK) (ISAs (UK)).
3. The plan summarises the following:
 - the responsibilities of the Board and the Auditor;
 - our planned audit work and how we will approach it;
 - our proposed audit timetable; and
 - background to Scott-Moncrieff and the audit management team.
8. Any comments you may have on the service we provide would be greatly appreciated at any time.

Confirmation of independence

4. International Standards on Auditing in the UK (ISAs (UK)) require us to communicate on a timely basis all facts and matters that may have a bearing on our independence.
5. We confirm that we comply with the Financial Reporting Council's (FRC) Ethical Standards. In our professional judgement, the audit process is independent and our objectivity has not been compromised in any way.
6. We set out in the 'Audit Strategy' section of this report our assessment and confirmation of independence. Our assessment includes consideration of:
 - Provision of non-audit services to East Ayrshire Leisure; and
 - Relationships between Scott-Moncrieff, the Board and senior management that may reasonably be thought to bear on our objectivity and independence.

Adding value through the audit

7. All of our clients quite rightly demand of us a positive contribution to meeting their ever-changing business needs. Our aim is to add value to East Ayrshire Leisure through our external audit work by being constructive and forward looking, by identifying areas of improvement and by recommending and encouraging best practice. In this way we aim to help East Ayrshire Leisure promote improved standards of governance, better management and decision making and more effective use of resources.



2. Respective responsibilities of the auditor and the trustees



Respective responsibilities of the auditor and the trustees

Auditor responsibilities

9. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)). Those standards require us to comply with the Financial Reporting Council's (FRC) Ethical Standards.
10. We are also required to communicate any significant matters arising from the audit of the financial statements that are relevant to those charged with governance in overseeing the financial reporting process. The audit includes the consideration of internal controls relevant to the preparation of the financial statements but we do not express an opinion on the effectiveness of internal control.

Responsibilities of the trustees

11. The trustee's statutory responsibilities include:
 - Maintaining proper accounting records and an effective system of internal control;
 - Preparing the financial statements in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustee Investment (Scotland) Act 2005, and relevant accounting standards;
 - Preparing the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue in business;
 - Safeguarding assets;
 - Taking reasonable steps for the prevention and detection of fraud and other irregularities; and
 - Ensuring sound corporate governance and the proper conduct of the organisation's operations.



3. Audit strategy



Audit strategy

Risk-based audit approach

12. We follow a risk-based approach to audit planning that reflects our overall assessment of the relevant risks that apply to East Ayrshire Leisure. This ensures that our audit focuses on the areas of highest risk. Our audit planning is based on:

Discussions with senior officers	Our understanding of the risks affecting the sector	Attendance at the Performance & Audit Sub Committee
Review of corporate strategies, plans and risk registers	Review of Board and Performance & Audit Sub Committee minutes	The outcomes of prior year audits

13. Planning is a continuous process and our audit plans are therefore updated during the course of our audit to take account of developments as they arise.

informed management. We prepare the financial statements from the final trial balance provided by East Ayrshire Leisure. No significant disclosures, adjustments or estimates are decided by Scott-Moncrieff.

Communications with those charged with governance

14. Auditing standards require us to make certain communications throughout the audit to those charged with governance. We have agreed with that these communications will be through the Performance & Audit Sub Committee.

18. Scott-Moncrieff also provides tax and VAT services to the charity. All tax services are provided by independent partners and staff who have no involvement in the audit of the financial statements.

Professional standards and guidance

15. We perform our audit of the financial statements in accordance with International Standards on Auditing (UK) (ISAs (UK)), the International Standard on Quality Control 1 (UK), Ethical Standards, and applicable Practice Notes and other guidance issued by the Financial Reporting Council (FRC).

19. We can confirm that we have complied with the FRC's Ethical Standards. In our professional judgement the audit process is independent and our objectivity is not compromised. In particular there are and have been no relationships between Scott-Moncrieff, the trustees and senior management that may reasonably be thought to bear on our objectivity and independence.

Confirmation of independence

16. International Standard on Auditing (UK) 260, "*Communication with those charged with governance*" requires us to communicate on a timely basis all facts and matters that may have a bearing on our independence.
17. In addition to the audit of the financial statements, Scott-Moncrieff provides accounts preparation services to the charity. Preparation of the financial statements is not considered to impact on the Firm's independence due to the presence of

Charity regulation

20. Under Section 46 of the Charities and Trustee Investment (Scotland) Act 2005, auditors have a responsibility to report items of material significance to the Office of the Scottish Charity Regulator (OSCR).
21. UK charity regulators agreed a list of matters which would require a report and the associated guidance is applicable for all audits conducted and/or reported from 1 May 2017.¹
22. We will consider whether there any matters to be reported throughout the course of our audit.

¹ <https://www.oscr.org.uk/media/2606/20170331-matters-of-material-significance-guidance-v1-0.pdf>



4. Financial statements



Financial statements

Approach to audit of the financial statements

23. Our opinion on the financial statements will be based on:

Risk-based audit planning

24. We focus our work on the areas of highest risk. As part of our planning process we prepare a risk assessment highlighting the audit risk relating to each of the key systems on which the financial statements will be based.
25. During our audit we will test and review the material amounts and disclosures in the financial statements. The extent of testing will be based on the risk assessment.

Materiality

26. Materiality is an expression of the relative significance of a matter in the context of the financial statements as a whole. A matter is material if its omission or misstatement would reasonably influence the decisions of an addressee of the auditor's report. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.
27. Our initial assessment of materiality for the financial statements is £141,000 approximately 2% of East Ayrshire Leisure's 2019/20 incoming resources. Our assessment of materiality is set with reference to incoming resources as we consider this to be the principal consideration for the users of the financial statements when assessing the performance of East Ayrshire Leisure. We will continue to review our assessment of materiality during the course of our audit.
28. Performance materiality is the amount set by the auditor at less than overall materiality for the financial statements as a whole to reduce to an

appropriately low level the probability that the aggregate of the uncorrected and undetected misstatements exceed materiality for the financial statements as a whole.

29. Performance materiality is set at a value less than overall materiality for the financial statements as a whole to reduce to an appropriately low level the probability that the aggregate of the uncorrected and undetected misstatements exceed overall materiality.

Performance Materiality £	
Performance materiality	105,750

30. We will report any misstatements identified through our audit that fall into one of the following categories:
- All material corrected misstatements;
 - Uncorrected; misstatements with a value in excess of 5% of the overall materiality figure; and
 - Other misstatements below the 5% threshold that we believe warrant reporting on qualitative grounds.

Key audit risks in the financial statements


31. Auditing standards require that we inform the Performance and Audit Sub Committee of our assessment of the risk of material misstatement in the financial statements. We have set out our initial assessment of audit risk to East Ayrshire Leisure below. In addition we outline how the scope of our audit responds to those risks. We will provide an update to the Performance and Audit Sub Committee if our assessment changes significantly during the audit.



Exhibit 1 – Key audit risks in the financial statements


Management override

In any organisation, there exists a risk that management has the ability to process transactions or make adjustments to the financial records outside the normal financial control processes. Such issues could lead to a material misstatement in the financial statements. This is treated as a presumed risk area in accordance with ISA (UK) 240 - *The auditor's responsibilities relating to fraud in an audit of financial statements*.

- 
32. In response to this risk we will review East Ayrshire Leisure's accounting records and obtain evidence for any significant transactions outside the normal course of business to ensure these are valid and accounted for correctly. We will adopt data analytics techniques to review and test aspects of this significant risk. We will review the key accounting estimates, judgements and decisions made by management. This will include, for example, depreciation rates.

Revenue recognition


Under ISA (UK) 240- *The auditor's responsibilities relating to fraud in an audit of financial statements* there is a presumed risk of fraud in relation to revenue recognition. The presumption is that the organisation could adopt accounting policies or recognise revenue transactions in such a way as to lead to a material misstatement in the reported financial position.

- 
33. We will evaluate each material revenue stream, including the controls over revenue accounting. We will conduct substantive testing on all material revenue streams to confirm revenue has been recognised appropriately and in line with accounting policies.

Pension assumptions

An actuarial estimate of the pension fund assets and liabilities 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.


Due to the timing of the publication of local government unaudited accounts, the annual valuation is typically performed in advance of actual investment returns being available. This results in the valuation also including an assumption regarding the investment returns of assets held by the fund for the final quarter of the financial year. Financial markets have experienced significant volatility and this trend has continued into 2020 which may result in challenges in estimating expected return on assets.

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34. 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.



COVID-19

COVID-19 is having a significant impact on the whole economy and the ability of organisations to continue in both the short and long term. The implications of these risks and uncertainties will currently be under consideration by the Trust. The impact on year end balances and the going concern of the Trust should be considered. The Financial Reporting Council and OSCR has also issued guidance on the reporting within the financial statements. Required disclosures will likely change over time as more information about the pandemic emerges. As a result, organisations will need to monitor developments and ensure that they are providing up-to-date and meaningful disclosure when preparing their year-end reports.

- 
35. We will review the Trust's consideration of the impact of COVID-19. In particular, we will review whether year end balances and disclosures reflect the position at 31 March and any post balance sheet events. We will also consider the Board's consideration of the Trust's ability to continue as a going concern.



5. Audit timetable and fees



Audit timetable and fees

This section of our plan provides details of our timetable and audit fees for the audit of East Ayrshire Leisure.

Date	Description
February 2020	Planning meeting
19 May 2020	Performance and Audit Sub Committee at which the 2019/20 external audit plan will be considered
w/c 18 May 2020	Final audit visit commences
18 August 2020	Presentation of our Report on the Audit to the Performance and Audit Sub Committee
15 September 2020	Approval and signing of the financial statements

COVID-19 – impact on the 2019/20 audit

36. We appreciate that different organisations have been impacted differently by COVID-19, as have finance teams, and some organisations are better set up for remote working. We also know that plans can change quickly, it only takes the absence of one member of staff from a small finance team to have a massive impact. Equally our own teams may also be impacted by the pandemic. The wellbeing of our clients and our staff is paramount. We remain flexible so that we can amend our plans as necessary.

Remote working

37. We do not know when the current lockdown will end. We have established the following arrangements to allow us to carry on business as usual:
- All of our people have the equipment, technology and systems to allow them to work remotely, including secure access to all necessary data and information.
 - All of our staff are fully contactable by email, phone call and video-conferencing. Any calls to office numbers are being forwarded to mobile phones.
 - All meetings are now held over Skype, Microsoft Teams or by telephone.
 - We are keeping all of our staff fully up to date with the latest government guidance in order to keep everyone as safe as possible.
 - If resourcing levels in any part of our business are compromised due to illness or inability to work, we will refocus our teams as necessary to deliver to deadlines. Our teams are holding regular catch ups to allow us to re-prioritise workloads as necessary.

Secure sharing of information

38. We use ShareFile, a cloud-based file sharing service that enables users to easily and securely exchange documents. ShareFile enables users to send large documents by email, securely handle document transfers to third parties, and access a collaboration space from desktops or mobile devices.
39. We will set up a ShareFile folder, unique and with restricted access to East Ayrshire Leisure, to allow information to be shared during the audit.
40. We also have a secure email tool from Mimecast. We use this system in working with public sector clients to meet their data security requirements. Mimecast provides the following means of secure data transfer:
- Secure email exchange with clients
 - Secure file transfers (up to 35MB) with clients through the Mimecast portal.

Audit evidence

41. Working remotely, will unfortunately result in the audit team requesting audit evidence which we would have previously obtained through other means, for example, face to face meetings or access to systems and client premises.
42. Where required we will consider other ways in which we can obtain audit evidence or carry out alternative audit procedures.
43. As an example, we will request a transaction/journal listing in advance of the fieldwork commencing to allow us to select some of our audit samples for testing. We will send our



sample listings to management in advance of the fieldwork to allow time for this information to be collated.

44. We will employ greater use of technology to examine evidence, but only where we have assessed both the sufficiency and appropriateness of the audit evidence produced.
45. We recognise that certain procedures (both in respect of the preparation of the accounts and the audit) may take longer. We will reflect this in our timetable ensuring that any timescales align to the reporting deadlines.

Regular contact

46. During the 'fieldwork' phase of our audit, we will look to agree regular catch-ups with key personnel to discuss the progress of the audit. The frequency of these meetings will be discussed and agreed with management.

Audit reporting

47. It may be likely that the current circumstances lead to more modified opinions in auditor's reports, than would typically be the case.
48. Where necessary, we will engage with the Performance and Audit Sub-Committee to explain the implications of our proposed report and consider whether there are other procedures that could be undertaken, at a future point yet to be determined which could mitigate any modification either fully or in part.
49. Sufficient time should be set aside by the Performance and Audit Sub-Committee to allow for comprehensive, complete and informed communication with the auditor. This will need to take account of the potential for extended communication to explain any modified audit reports, or to report any higher than expected deficiencies or misstatements, that may result from the current circumstances.

Fees

50. Our fees for the audit and accounts preparation for the financial year 2019/20 are set out below (these exclude taxation services):

	2019/20 (excluding VAT)
Audit	£11,400
Preparation of the financial statements	£2,600

51. We will take account of the risk exposure of East Ayrshire Leisure and the management assurances in place. We assume receipt of the working papers in accordance with the agreed timetable. If the working papers are late, or agreed management assurances are unavailable, we reserve the right to charge a separate fee for additional audit work. An additional fee will be required in relation to any other significant exercises not within our planned audit activity.



6. Scott- Moncrieff



Appendix 1: Scott-Moncrieff

Scott-Moncrieff is one of Scotland's leading firms of auditors and business advisers. We are part of the fast-growing Cogital Group, giving us a both a UK-wide presence and international reach in 190 offices with 6,500 staff. Cogital Group is an innovator, investor and early adopter of technologies that provide continuous improvement to the service we provide our clients.

Edinburgh	Glasgow	Inverness
Exchange Place 3 Semple Street Edinburgh EH3 8BL	25 Bothwell Street Glasgow G2 6NL	10 Ardross Street Inverness IV3 5NS
(0131) 473 3500	(0141) 567 4500	(01463) 701 940

Your audit management team



Nick Bennett

Audit Partner

nick.bennett@scott-moncrieff.com

Nick will have overall responsibility for all aspects of the firm's services to East Ayrshire Leisure, working closely with your Board and senior management to ensure we understand and deliver the service that meets your needs and requirements.



Karen Jones

Audit Director

karen.jones@scott-moncrieff.com

Karen will provide an additional point of contact to Nick and Aileen within Scott-Moncrieff and will deputise at Audit Committees where necessary.



Aileen Ogston

Audit Manager

aileen.ogston@scott-moncrieff.com

Aileen will have responsibility for the day to day management of the audit. She will work with management to ensure successful delivery of the audit within the required timescales.

INTERNAL AUDIT PLAN 2020/21

Date: 19 May 2020

Agenda Item: 6

Report by: Anneke Freel, Chief Officer

Summary

The purpose of the report is to provide Trustees with an update of the Audit Plan for 2019/20 and provide details of the proposed Internal Audit Plan 2020/21 for consideration and approval.

1 BACKGROUND

- 1.1 At its meeting on 11 February 2019, the Performance & Audit Sub-Committee approved the Internal Audit Plan for 2019/20, with an amendment to the plan being approved by Trustees on 17 September 2019.
- 1.2 Feedback relating to the 2019/20 audit plan is provided to Trustees throughout the year however the table below provides a further update on progress for Trustees information.
- 1.3 As per the Service Level Agreement East Ayrshire Leisure is allocated 25 days of Internal Audit time, detailed within section 4 of the report, provides the proposed Internal Audit Programme 2020/21.

2 INTERNAL AUDIT PLAN 2019/20 – UPDATE

- 2.1 An update on the Internal Audit Plan for 2019/20 has been provided below:

Audit Plan	Timelines
Advisory - Review the Collections Policy and Agreement and test operating practices where required.	Qtr 4 (In hand)
Advisory – Organisational Compliance with General Data Protection Regulations (GDPR)	Complete
Follow up Governance Audit	Complete

- 2.2 Advisory - Review Collections Policy and Agreement and Test Operating Practices

The advisory works relating to the review of the collections policy and agreements is underway and a further update will be provided to Trustees once the works have been concluded.

- 2.3 Advisory – Organisational Compliance with General Data Protection Regulations (GDPR)

The objective of the assignment was to provide Trustees and Senior Managers with the assurance that adequate arrangements are in place within the Leisure Trust for ensuring compliance with GDPR requirements. Sound assurance was given as a result of the audit confirming that key controls exist

and are applied consistently and effectively in all areas. No management actions were identified as a result of this audit.

2.4 Follow up Governance Audit

In 2017/18, Internal Audit conducted a review of governance within the East Ayrshire Leisure Trust. The audit report following that review contained four recommendations designed to improve the control environment in that area. The overall assessment at the time of the review was that that reasonable assurance could be taken from the controls operating in this area. It was concluded that “objectives of internal control are being met in the majority of areas, although some non-compliance or weaknesses have been identified. Key controls exist and are applied effectively in the majority of areas. Some weaknesses have been identified in medium risk areas”.

Internal Audit has now completed a follow-up review to assess the extent of implementation of those recommendations and they found that three (75%) of the four recommendations had been fully or sufficiently implemented. The Chief Officer has signed a Client Assurance Statement giving assurance that the outstanding recommendation will be fully implemented.

3. CORPORATE SERVICES LOCATION AUDIT 2019/20

3.1 During each location audit the Business Support Officer will review a range of procedures. Compliance with procedure is essential as this will ensure that secure financial processes are in place and adherence to our protocols should ensure that staff are kept safe, all transactions are accountable and East Ayrshire Leisure meet the requirements of its insurer.

3.2 Findings of the location audit undertaken at McIlvanney Leisure Centre was previously presented to Trustees at the Board meeting on 3 December 2019.

Audit Plan	Timelines
Location Audit – McIlvanney Leisure Centre	Complete

4. PROPOSED AUDIT PLAN 2020/21

4.1 The Executive Management have given the 2020/21 Internal Audit plan consideration and the following programme is now submitted for consideration and approval:-

Audit Plan	Timelines
Follow Up of Collections Audit	Qtr 1 (Apr 20 – Jun 20)
Advisory - Shared Site Equipment	Qtr 2/3 (Jul 20 – Dec 20)
Advisory – Review of Attendance Statistics for Palace Theatre	Qtr 3/4 (Oct 20 – Mar 21)

5. CORPORATE SERVICES LOCATION AUDIT 2020/21

- 5.1 Whilst it was agreed that location audits would be undertaken by Corporate Services it is proposed that as a result of the new organisational structure implemented as of April 20 the Business Support Officer will provide support to the Development Managers in relation to routine procedures such as cash handling, inventory, key holding and GDPR.

Recommendation/s:

It is recommended that the Performance and Audit Sub-Committee:

- i. Note the content of the Organisational Compliance with General Data Protection Regulations (GDPR) audit carried out by East Ayrshire Council's Internal Audit Service;
- ii. Note the content and findings of the follow up Governance Audit Advisory Audit carried out by East Ayrshire Council's Internal Audit Service;
- iii. Considers and approve the Internal Audit Programme 2020/21 as proposed in this report; and
- iv. Otherwise note the content of this report.

Signature: Anneke Freel

Designation: Chief Officer

Date: 14 April 2020