

PERFORMANCE & AUDIT SUB COMMITTEE



Date: 4 June 2024

Location: Visitor Centre, DCCP

Start time: 4pm

AGENDA			
AGENDA ITEM	FOR NOTING	FOR DISCUSSION	FOR APPROVAL/ DECISION
1. Apologies for Absence	✓		
2. Declarations of Interest	✓		
3. Notes of Previous Meeting – 6 February 2024			✓
4. Performance Report January - March 2024			✓
5. Annual Highlight Report	✓		
6. External Audit Plan 2023-24	✓		
7. Internal Audit Plan 2024-25			✓
8. AOCB			
9. Dates of Next Meetings: Trust Board: 20 June 2024 Performance & Audit Sub-Committee: 20 August 2024			

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

PERFORMANCE REPORT JANUARY TO MARCH 2024

Date: 4 June 2024

Agenda Item: 4

Report by: Anneke Freel, Chief Officer

I PURPOSE OF REPORT

- 1.1 This report provides details of the Trust's performance for the fourth quarter of 2023/24.
- 1.2 In line with the organisational review, Strategic Vision and Corporate Delivery Plan, the performance report has been separated into 3 documents:
- East Ayrshire Leisure Performs – providing an update on attendance figures, organisational learning, the risk register and other organisational wide items
 - Corporate Delivery Plan Record of Progress – providing an update on the priority outcomes
 - Financial Performance – providing an update on our financial position at the end of the quarter and projections to the end of the financial year

2 EAST AYRSHIRE LEISURE PERFORMS

- 2.1 The overall attendance at our venues for the period January to March 2024 was 526,192, which is an increase of 15% compared to the same period in 2022/23.
- 2.2 The Leisure at the Heart of Every Community Team has seen higher attendance figures in this period with an overall increase of 15.4% compared to the same period in 2022.23.
- 2.3 The country park continues to grow in popularity with an increase of 14.7% in the period. 7% of visitors to the Country Park also visit the Dean Castle. Dean Castle Country Park continues to be Ayrshire most visited free visitor attraction.
- 2.4 All of our visitor attractions have retained their 4 star rating from VisitScotland.
- 2.5 We continue to monitor the performance aspirations set out in our Strategic Vision with many projections already being exceeded as outlined in the table below. It should be noted that the variances are based on how close we are to achieving the 2030 target. In some cases, these are being exceeded:

Measurement	Progs. for 12-25yrs	Progs. For 65+	Events and Exhibitions	Children engaged in education	Opportunities for volunteers	Community Initiatives	Partnership Projects
2018 Baseline	20	7	28	12000	17	17	25
2023/24	70	29	88	15446	16	55	138
2030 Target	30	15	40	20000	50	30	40
Variance against baseline	71.4%	75.9%	67.2%	22.3%	-6.25	69.1%	81.9%
Variance against target	57.1%	48.3%	54.5%	-29.5%	-212.5	45.5%	71.0%

- 2.6 As we come to the end of the 2nd Corporate Delivery Plan and prepare for the presentation of our 3rd Corporate Delivery Plan for the period 2024-26 it is important to reflect on these statistics. This will allow us to focus on key areas such as programmes and activities for children and young people linked to the curriculum and opportunities for volunteering and placements. This focused piece of work needs to be done, whilst sustaining the target levels for the other performance indicators.

2.7 The risk register has been reviewed and no new risks have been identified.

3 CORPORATE DELIVERY PLAN RECORD OF PROGRESS

3.1 Of the 91 outputs in the plan, 73 have been completed, 14 have been carried forward to the 2024-26 Corporate Delivery Plan, 3 have been integrated into a strategic project and 1 has been undeliverable due to a change in national policy.

4 FINANCIAL PERFORMANCE

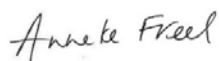
4.1 The financial performance quarter 4 report provides detail of the Trust's financial performance for the period January to March 2024. The outturn for East Ayrshire Leisure at 31st March 2024 is an positive position of £13k.

Recommendation/s:

It is recommended that Trustees:

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

Signature:

A handwritten signature in cursive script, appearing to read "Anneke Freck".

Designation: Chief Officer

Date: 5 April 2024



EAST AYRSHIRE LEISURE PERFORMS

QUARTER 4

JANUARY - MARCH

2023/24



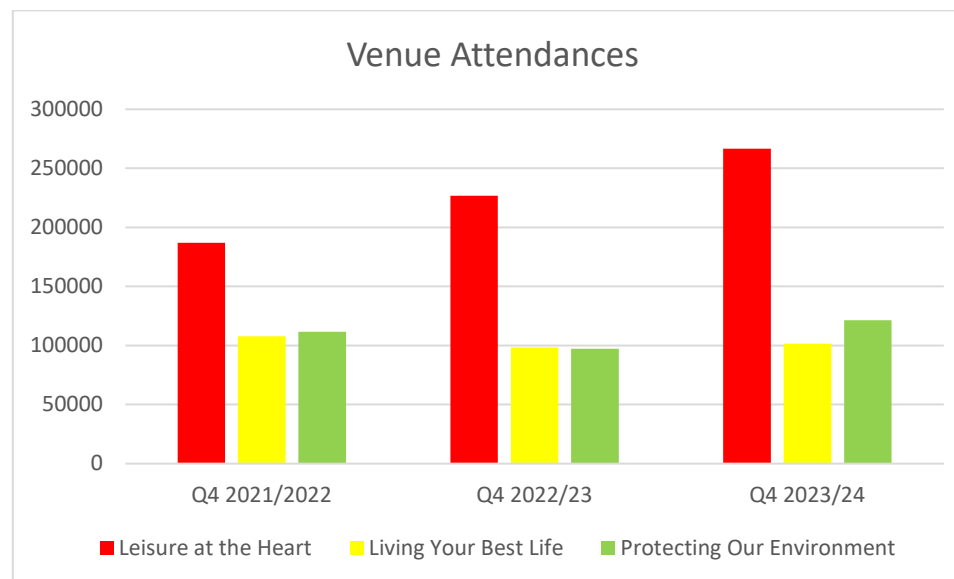
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PERFORMANCE INDICATORS

Attendance Figures

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



- Overall libraries are starting to see a slight increase with Stewarton Library in particular having an attendance 11% greater than the same period 2022/23. The libraries are seeing greater use by school and community groups as a flexible space for clubs and after school activities. Similarly the mobile libraries, despite continued issues with the condition of the vehicles, are beginning to see greater attendance. This is predominantly due to rerouting to include school visits, as well as an NHS Pathfinders partnership to include visits to care homes. Electronic books continue to show strong growth with a 44% increase in the quarter. The sports hubs are being used more regularly for large events including the dance, futsal and handball. SGPs are virtually at capacity, particularly in Kilmarnock, Stewarton and Galston. The venues within **Leisure at the Heart** portfolio have seen an overall increase of 15.4% compared to the same period in 2022/23.
- Despite the Palace Theatre and Grand Hall closing for refurbishment in December 23, the venues within the **Living Your Best Life** portfolio have seen an overall increase of 3.3% compared to the same period in 2022/23. Museums as a whole have performed well in the period with lots of engagement activities aimed at school and community groups. The Baird Institute in particular has seen an increase of 65%. This is likely to reflect the popularity of the current *Lost Villages* exhibition.
- **Protecting our Environment** is currently only recording figures for Dean Castle Country Park. The Country Park continues to be popular with an increase of 19.7% based on the figures from last year.

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

Strategic Vision Performance Monitoring

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

Performance Indicator	Quarter 1 Performance	Quarter 2 Performance	Quarter 3 Performance	Quarter 4 Performance	2023/24 Performance	2030 Strategic Aspirations
People attending our Venues	501,560	548,704	530,948	526,192	2.2 million	2.9 million
People engaging in our programmes	Will be recorded after the introduction of the new booking systems					0.99 million
Our eastyrshireleisure.com online visitors	102,128	149,006	166,225	83,824*	0.50 million	0.38 million
Online visitors to futuremuseums.com	56,448	55,112	52,048	52330	0.23 million	0.25 million
Number of programmes for 12-25 year olds	19	17	16	18	70	30
Number of programmes for 65+	6	7	7	7	27	15
Number of local and regional events and exhibitions	26	25	24	6	83	40
Number of children engaged in our education programme	3794	1610	7009	2636	15,049	20,000
Opportunities that we offer for volunteers and work placements	4	6	6	5	21	50
Our absence Levels	2.20 days	1.89 days	1.56 days	1.54 days	7.19 days	8 days / annum
Our staff turnover rates	3.1%	1.5%	7.3%	6.1%	4.5%	7-10%
Number of community initiatives that we support	14	17	12	12	55	30
Number of partnership projects we engage in	32	51	25	30	138	40
Carbon Footprint						990tCO2e

*less events programmed in last quarter has resulted in drop in sessions

KEY UPDATES

Insurance Claims

The following information provides an update on the number of live claims in progress during the period January – March 2024:-

Public Liability	n/a
Employers' Liability	3 x ongoing
Motor Claim	1 x new

Gifts & Hospitality

No gifts and hospitality records were received during this period.

ORGANISATIONAL LEARNING

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

Learning Theme	Recommendation/Notes	Action Required
Customer Care/Services	<ul style="list-style-type: none"> • Service and Staff praised for levels of customer care: <ul style="list-style-type: none"> - Very helpful, friendly, welcoming, credit to your team, outstanding, what an amazing place, fantastic work guys; all phrases have been said about staff this quarter. - Several comments received re. members of staff in relation to the Dean Castle: is an asset to the castle, engaging, insightful and interesting tour. Terrific and very patient with the children who all had an amazing time. 	<ul style="list-style-type: none"> • Service action required <ul style="list-style-type: none"> - Staff newsletter and Intranet - staff to be notified.
VisitScotland Feedback	<ul style="list-style-type: none"> • Take a pro-active approach and show interest in visitors and help to make them feel welcomed, and when appropriate, offer assistance • Always offer receipt for any purchase and offer a bag/explain any related charges • Ensure interpretation boards and signage is kept clean • Ensure external displays and posters are changed regularly to avoid damp damage • A quality branded uniform and name badge to be worn at all times • Consider steps and seats for children in public toilets 	<ul style="list-style-type: none"> • Service action required <ul style="list-style-type: none"> - Roll out of Customer Journey training course - Implement recommendations
Equipment/Resources	<ul style="list-style-type: none"> • Various complaints received relating to the condition and lack of equipment at sports facilities. 	<ul style="list-style-type: none"> • Equipment Replacement Programme

Health & Safety	<ul style="list-style-type: none"> • Staff being subjected to verbal abuse, concerned for their own safety, feeling intimidated and/or threatened, public refusing to leave premises 	<ul style="list-style-type: none"> • Service action required <ul style="list-style-type: none"> - Violence & Aggression H&S Standard - Violence & Aggression Risk Assessment - Staff awareness – do's & dont's - Conflict Handling Training - Scenario Based Exercise - Monitor incident/near misses via SHE & update control measures within risk assessments as required
Communication	<ul style="list-style-type: none"> • Management side not engaging enough, and staff do not feel heard (Exit Interview) 	<ul style="list-style-type: none"> • Service action required <ul style="list-style-type: none"> - Ensure regular progress meetings are in place

RISK REGISTER

No.	Risk	Lead Officer	Likelihood	Impact	Total Risk Score (L x I)	Risk Category	Controls
1	There will be a reduction in funding received from East Ayrshire Council, resulting in a reduction in service provision and a requirement to generate more income from services.	Chief Officer	4	4	16 RISK APPETITE: CAUTIOUS (Compliance)	HIGH	<ul style="list-style-type: none"> Financial Strategy Communication with East Ayrshire Council allowing forward planning to ensure that service provision meets the requirements of the main funding provider. 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.	Executive Managers & Strategic Leads	4	3	12 RISK APPETITE: OPEN (Reputation)	MEDIUM	<ul style="list-style-type: none"> Strategic Vision Corporate Delivery Plan 2022-24 Financial Strategy Continual monitoring of current economic conditions (post pandemic & cost of living) Positive Public Relations Equipment Replacement Programme Continued dialogue with Council Review of B.E.S.T. practise - 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 Delivery Plan targets and the loss of external funding.	Executive Managers & Strategic Leads	3	3	9 RISK APPETITE: OPEN (Reputation)	LOW	<ul style="list-style-type: none"> Strategic Vision 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.	Executive Managers & Strategic Leads	3	4	12 RISK APPETITE: OPEN (Operation)	MEDIUM	<ul style="list-style-type: none"> • Dedicated Property & Estates Team • Regular communication with the Council • Business Continuity Plan • Regular Workplace inspections and reviews • Fire Risk Assessments • Established repairs reporting system • Proposed Asset Management Plan (EAC) • Capital Improvement Plan (EAC) • Environmental Management, Monitoring and reporting • Leisure Facility Strategy
5	There is a risk that East Ayrshire Leisure does not take commercial opportunities because staff are not able to identify and take these opportunities, resulting in lost revenue streams, perceptions of poor service and the failure to be aligned with market demands.	Executive Managers & Strategic Leads	4	3	12 RISK APPETITE: OPEN (Financial)	MEDIUM	<ul style="list-style-type: none"> • Dedicated Commercial Development Officer post • Attendance at Events • Recruitment and Selection procedure • Review of Best Practise • 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	Executive Managers & Strategic Leads	3	2	6 RISK APPETITE: OPEN (Operation)	LOW	<ul style="list-style-type: none"> • Dedicated Training & Engagement Officer • Training and Development Plan • Ongoing review of Training matrices • Induction Process • Review of B.E.S.T. Practise • Recruitment and selection incl recruit to train for key roles • Effective communication with staff

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







CORPORATE DELIVERY PLAN
RECORD OF PROGRESS
QUARTER 4
JANUARY - MARCH
2023/24








KEY:


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

 - No Progress	 - Some Progress	 - Complete
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SHARING OUR VISION				
Strategic Objective 1: To create a programme of community engagement activities which includes consultation with our customers and potential customers about existing and future facilities and services and to adopt a positive approach to feedback				
Output		Lead	Progress	Comments
3	Embed new feedback mechanisms following programme of audit recommendations	DR		Protocol has been updated, ipads have been identified for in-venue use, new online feedback form has been created, QR code has been created and posters designed for in-venue display taking customers directly to feedback form.
SHARING OUR VISION				
Strategic Objective 2: To ensure our use of creative marketing-led activities effectively promote our high quality services, maximise customer engagement and make a real difference to how people view East Ayrshire Leisure Trust				
Output		Lead	Progress	Comments
6	Design a Communications Strategy which delivers accessibility, diversity, equality and a multilingual approach	DR		Complete
7	Redesign and development of Future Museum to promote collections and services of South West Scotland	MC		Web design team has now been appointed and will work with local stakeholders on the new Future Museum website. Marketing Officer on working group. Weekly meetings with developers take place and are now at proofing stage. Will be complete in December with a launch campaign scheduled for Spring 24
9	Film and digital content created to promote all venues, service areas and opportunities	DR		Complete (merged with Output 10)





10	Film and digital content created to tie in with hospitality/commercial lets, 'Community Spaces for hire'	DR		Complete and marketing campaign will be implemented in line with new pricing structure
SHARING OUR VISION				
Strategic Objective 3: To work collaboratively with key partners and stakeholders in the development of programmes and activities whilst exploring innovative delivery models which ensure best value for our customers				
Output		Lead	Progress	Comments
12	Implement and promote the East Ayrshire Recreation Plan	CK		Before final publishing of the online maps, we will undertake a further 12 week public consultation. This will allow us to raise the profile of the recreation plan and ensure that we reach members of the community who might have been restricted due to covid. Date amended to go out along with Green Infrastructure consultation. Work is currently underway to finalise the Recreation Plan and get this out for the 12 week consultation.
13	Develop regional wide Cultural Strategy	AF		No tenders were received. Feedback has been taken and it will be reissued on the 30 th April. This output has been carried forward to 2024-2026 Corporate Delivery Plan

SHARING OUR VISION				
Strategic Objective 4: To introduce customer service related performance targets				
Output		Lead	Progress	Comments
15	Benchmark customer service performance targets, identifying appropriate targets and mechanisms for capturing data.	DR		Complete - Customer Service Standards have been written and incorporated into Induction programme and Leadership & Management Course. Roll-out of Standards and self-assessment/audit paper has started with Co-ordinator/SVOs and will be repeated in 6 months.
17	Ensure service delivery meets standards required to secure quality marks.	PM		Complete – Ongoing annually

LEISURE AT THE HEART OF EVERY COMMUNITY				
Strategic Objective 1: To work with community, local authority and private providers to develop a Leisure Facility Strategy that identifies all leisure provision throughout East Ayrshire and maximises the opportunities for our communities to participate in leisure activity				
Output		Lead	Progress	Comments
19	Develop and implement rolling 5 year management plans for Annanhill Golf Course and the River Ayr Way	CK		<p>Course improvement work, the introduction of path network and biodiversity improvement are well underway. 5 year management plan updated to reflect these changes, completed March 24.</p> <p>Initial work plan is in place for the River Ayr Way and the team are working to complete all actions identified as priorities. 5 year management plan completed March 24.</p>

LEISURE AT THE HEART OF EVERY COMMUNITY

Strategic Objective 2: To work with partners to explore funding opportunities for refurbishment and development of leisure facilities

Output		Lead	Progress	Comments
23	Develop a Studio at the Rose Reilly Sports Centre which enables power assisted, fully inclusive exercise	GR		The construction works to create the studio has been completed.
24	Develop Business and Redevelopment Plan for Darvel Town Hall	GR		<p>A meeting to present the concept to local stakeholders will take place in May. This will then lead to discussions to develop the business case and funding strategy.</p> <p>The next stage linked to this output will be carried forward to the 2024-26 Corporate Delivery Plan</p>
25	Install community cinema facilities at Stewarton Area Centre to expand the programme	GR		Complete
26	Implement restoration and development plans for Galston Town Hall	GR		Opening of Galston Town Hall will be carried forward to the 2024-26 Corporate Delivery Plan

LEISURE AT THE HEART OF EVERY COMMUNITY

Strategic Objective 3: To work with East Ayrshire Council in reviewing and refining repair and maintenance plans and schedules for all facilities within our remit which include an annual programme of planned maintenance and decoration

Outputs complete

LIVING YOUR BEST LIFE




Strategic Objective 1: To support the development of sustainable pathways that encourage lifelong participation in leisure activities

Outputs complete

LIVING YOUR BEST LIFE

Strategic Objective 2: To contribute to a programme of high profile regional and national events, exhibitions, programmes and projects, that are ambitious and outward facing, whilst maximising the impact on our customers and visitors

Output		Lead	Progress	Comments
37	Produce a Business Case for building 500-1000 seater Stadium to attract national athletics programmes	MC	●	<p>Initial discussions have taken place with SportScotland and Scottish Athletics Federation. It is also proposed to work with all sporting stakeholder groups to develop the concept of a Regional Sports Park around Ayrshire Athletics Arena and the Scott Ellis.</p> <p>Initial discussions have taken place with EAC who have allocated time for an architect to create concept designs for discussion with potential funders and partners.</p> <p>Review meeting arranged with EAC Architect to fine tune design concepts.</p>

LIVING YOUR BEST LIFE				
Strategic Objective 3: To develop activities and services that contribute to the Scottish Government's aspirations for 'A Healthy and Active Nation' and 'A Creative, Open and Connected Nation' and to ensure that East Ayrshire Leisure is at the heart of future trends and initiatives				
Output		Lead	Progress	Comments
42	Support the design and implementation of community-led creative initiatives	MC		
44	Upgrade facilities at Annanhill Golf Course for expansion of female and youth golf	MC		Course works complete, golf booking will be upgraded as part of the implementation of Leisure management system in July. The development of a business case for new clubhouse facilities will be included in the 2024-26 Corporate Delivery plan and as such will be carried forward.
INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES				
Strategic Objective 1: To develop and embed our People Strategy so that employees at all levels, alongside our customers, partners and communities, are engaged and can contribute to the business.				
Outputs complete				
INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES				
Strategic Objective 2: To offer work placements, volunteering and apprenticeships				
Output		Lead	Progress	Comments
52	Identify and implement opportunities for internships or modern apprenticeships across Trust services	IP		Carried forward to the 24-26 Corporate Delivery Plan.


INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES




Strategic Objective 3: To integrate our values into all aspects of our business including Review and Development programme, recruitment, training and meetings. To focus on skills, knowledge and experience in the development of our business and to ensure we invest in industry specialist training which is tailored to meet the needs of our programmes


Outputs complete


INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES






Strategic Objective 4: To ensure that our Board of Trustees reflects the community we serve and the need to be both a charitable and commercial organisation

Output		Lead	Progress	Comments
63	Create and Implement a Youth Board	DR		Administration process is complete with plans in place to implement Youth Programming Board as part of Cultural Kilmarnock Engagement Programme. Carried forward to the 24-26 Corporate Delivery Plan.

CREATING A SOLID FOUNDATION FOR GROWTH				
Strategic Objective 1: To review and continually improve and enhance our systems and processes to ensure that they are effective and appropriate in the transformation of our business				
Outputs complete				
CREATING A SOLID FOUNDATION FOR GROWTH				
Strategic Objective 2: To develop a collaborative approach with relevant partners to explore wider opportunities that fit within the Trust's vision and values and to explore opportunities to share resources across all our services internally and with key stakeholders				
Outputs complete				
CREATING A SOLID FOUNDATION FOR GROWTH				
Strategic Objective 3: To maximise the return from commercial opportunities, especially around retail, hospitality and membership packages, so that we are in a position to fulfil our charitable obligations and become a sustainable organisation				
Output		Lead	Progress	Comments
72	Produce Retail Plan to identify opportunities across venues and organisational areas	LR		Retail has been reinstated within the Visitor Centre and Dean Castle. This output will be carried forward to 2024-26 Corporate Delivery Plan.
73	Develop a range of Membership Packages	LR		Direct Debit Membership for our Athletics Run, Jump and Throw programme has been launched with 80 members signing up. This output will be carried forward to 2024-26 Corporate Delivery Plan.
75	Carry out the feasibility of developing the Dower House as a conference centre and event space	AF		The business case for the Dower House is intrinsically linked to the development of the Castle and the proposals for Civic Centre South and is being developed in parallel. Proposals

				have been developed and will be subject to external funding and links to Kilmarnock Town Board action plan.
76	Produce Commercialisation Plan to identify opportunities across venues	LR		This output will be considered as part of our 2024-26 Corporate Delivery Plan.

CREATING A SOLID FOUNDATION FOR GROWTH				
Strategic Objective 4: To develop an effective performance management framework				
Outputs complete				
PROTECTING OUR ENVIRONMENT				
Strategic Objective 1: To prepare and adopt a Climate Change Declaration on an annual basis which audits our carbon footprint and outlines priorities for carbon reduction				
Output		Lead	Progress	Comments
83	Establish a carbon offset strategy through woodland creation	CK		Incorporated into Climate Change Strategy and will be carried forward to the 2024-26 Corporate Delivery Plan.

PROTECTING OUR ENVIRONMENT				
Strategic Objective 2: To adopt the principles of Visit Scotland's Green Tourism Business Scheme to reduce the environment impact of our business				
Output		Lead	Progress	Comments
86	Develop an action plan to adopt the principles of the Green Business Scheme	CK		Elements incorporated into Climate Change and will be carried forward to the 2024-26 Corporate Delivery Plan.
87	Introduce waste recycling across Trust venues	CK		Food waste recycling in place for Visitor Centre at Dean Park. Two venues fully transferred to recycling. Incorporated into Climate Change Strategy and will be carried forward to the 2024-26 Corporate Delivery Plan.
88	Introduce a hospitality deposit return scheme to address new guidelines	LR		Scheme has been delayed nationally.
PROTECTING OUR ENVIRONMENT				
Strategic Objective 3: To implement a Sustainable Transport Strategy which encourages active travel in all our operations and with our staff and customers				
Output		Lead	Progress	Comments
89	Develop an organisational wide Sustainable Transport Plan and embed the principles of Active and Sustainable Travel throughout our organisation, projects and programmes	CK		Incorporated into Climate Change Strategy and will be carried forward to the 2024-26 Corporate Delivery Plan.
90	Carry out a programme of staff and customer awareness sessions	CK		Incorporated into Climate Change Strategy and will be carried forward to the 2024-26 Corporate Delivery Plan.



FINANCIAL PERFORMANCE

QUARTER 4

JANUARY - MARCH

2023/24



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Notes:

All financial figures are cumulative to the current quarter and projected to the end of the financial year, i.e Qtr 3 shows the actual amounts for Qtr 3, combined with projections up to the end of March 2024.

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

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

FINANCIAL PERFORMANCE KEY**ADVERSE:****FAVOURABLE:**

SUMMARY STATEMENT

The actual outturn for East Ayrshire Leisure at 31st March 2024 is a favourable variance of £13,667. This is prior to a projected drawdown from Committed Reserves of £68,000 approved by Board to fund shortfall in 2023/24 savings.

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

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

The following items require funding designated for the future financial year to support service improvement and development. It is proposed to reallocate these designated items from £68,000 allocated to 2023-24 savings shortfall and release the balance of £50,700 back to uncommitted reserves.

Items for Designation 2023/24	
IT Equipment linked to new Systems	10,000
Potential NDR (Non Domestic Rates) Liability (Green Spaces)	7,300
TOTAL	£17,300

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

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

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

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

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

ANNUAL BUDGET

Table below provides detail of Annual Budget showing the impact of 2023/24 savings approved at 21st February 2023 Board meeting.

Service Division	Annual Budget 2023/24	Annual Budget 2023/24 Qtr 1	Annual Budget 2023/24 Qtr 2	Annual Budget 2023/24 Qtr 3	Annual Budget 2023/24 Qtr 4	Comments
EXECUTIVE MANAGEMENT		493,080	479,750	290,150	323,570	
SHARING OUR VISION		419,690	424,360	446,410	446,410	
INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES		536,630	547,000	588,080	771,110	
CREATING A SOLID FOUNDATION FOR GROWTH		191,990	191,490	215,350	215,350	
LEISURE AT THE HEART OF EVERY COMMUNITY		1,859,040	1,889,330	2,105,270	2,176,630	
LIVING YOUR BEST LIFE		1,177,310	1,194,780	1,321,290	1,352,450	
PROTECTING ENVIRONMENT		655,730	669,130	720,890	756,690	
TOTAL	5,210,550					
SAVINGS TO BE ALLOCATED	(198,000)					
TOTAL	5,012,550	5,333,470	5,395,840	5,687,440	6,042,210	
Management Fee	(5,012,550)	(5,272,610)	(5,295,520)	(5,532,190)	(5,827,870)	
Reserves	0	(60,860)	(100,320)	(155,250)	(214,340)	
TOTAL	0	0	0	0	0	

OVERALL NET POSITION

Notes:

Tables A and B present financial information in different formats:

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

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

For all tables

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

Column 3 refers to the Service Areas

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

Column 5 provides the Actuals to date (including commitments)

Column 6 provides Actual Expenditure as a % of Annual Budget

Column 7 provides anticipated projected position for end of financial year

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

Final column provides quick review of favourable/adverse position

TABLE A – OVERALL NET POSITION

Revised Actual Exp. to 31/03/23	Actual Out-turn to 31/03/23	Service Division	Annual Estimate 2023/24	Revised Actual Exp. to 31/03/24	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/24	Variance (Favourable) / Adverse	
242,631	242,631	EXECUTIVE MANAGEMENT	323,570	321,098	99%	321,098	(2,472)	
396,262	396,262	SHARING OUR VISION	446,410	404,249	91%	404,249	(42,161)	
0	0	Vision Management Team	74,750	61,510	82%	61,510	(13,240)	
968	968	Visual Communications	44,650	44,977	101%	44,977	327	
387,224	387,224	Marketing & Tourism	201,480	192,788	96%	192,788	(8,692)	
0	0	Organisational Administration	43,210	35,509	82%	35,509	(7,701)	
8,069	8,069	Training & Engagement	82,320	69,466	84%	69,466	(12,854)	
612,352	612,352	INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES	771,110	754,874	98%	754,874	(16,236)	
0	0	People Management Team	67,930	65,532	96%	65,532	(2,398)	
0	0	Volunteer & Placement	47,650	45,027	94%	45,027	(2,623)	
17,177	17,177	Systems & Data	203,410	199,043	98%	199,043	(4,367)	
616,484	616,484	Corporate	490,550	460,984	94%	460,984	(29,566)	
(21,309)	(21,309)	Community Lettings Co Managed Centres	(38,430)	(15,713)	41%	(15,713)	22,717	
134,835	134,835	CREATING A SOLID FOUNDATION FOR GROWTH	215,350	210,137	98%	210,137	(5,213)	
0	0	Growth Management Team	72,110	59,298	82%	59,298	(12,812)	
118,156	118,156	Finance	67,830	42,846	63%	42,846	(24,984)	
16,678	16,678	Commercial (Hospitality & Retail)	30,760	78,982	257%	78,982	48,222	
0	0	Commercial (Business)	44,650	29,012	65%	29,012	(15,638)	
2,126,597	2,126,597	LEISURE AT THE HEART OF EVERY COMMUNITY	2,176,630	2,164,206	99%	2,164,206	(12,424)	
249,008	249,008	Community Management Team	103,230	74,621	72%	74,621	(28,609)	
227,967	227,967	Cultural Hubs	298,270	342,438	115%	342,438	44,168	
382,309	382,309	Lifestyle Hubs	524,230	463,597	88%	463,597	(60,633)	
1,009,685	1,009,685	Library Hubs	1,017,260	1,027,918	101%	1,027,918	10,658	
103,790	103,790	Sport Hubs	107,790	137,108	127%	137,108	29,318	
20,125	20,125	Sport Football	29,060	23,890	82%	23,890	(5,170)	
133,713	133,713	Management Arrangements	96,790	94,633	98%	94,633	(2,157)	
1,082,686	1,082,686	LIVING YOUR BEST LIFE	1,352,450	1,369,820	101%	1,369,820	17,370	
10,218	10,218	Best Life Management Team	65,990	49,024	74%	49,024	(16,966)	

231,337	231,337	Sports	281,650	320,186	114%	320,186	38,536	
296,700	296,700	Museums	532,270	519,340	98%	519,340	(12,930)	
287,102	287,102	Performing Arts	305,500	345,584	113%	345,584	40,084	
257,329	257,329	Visual Arts	167,040	135,685	81%	135,685	(31,355)	
759,866	759,866	PROTECTING OUR ENVIRONMENT	756,690	804,159	106%	804,159	47,469	
127,490	127,490	Environment Management Team	75,120	73,177	97%	73,177	(1,943)	
63,420	63,420	Sustainability	83,140	82,804	100%	82,804	(336)	
42,732	42,732	Estates	91,970	108,805	118%	108,805	16,835	
526,223	526,223	Countryside	506,460	539,372	106%	539,372	32,912	
5,355,228	5,355,228	TOTAL	6,042,210	6,028,543	100%	6,028,543	(13,667)	
(5,531,855)	(5,531,855)	Management Fee	(5,827,870)	(5,827,870)	100%	(5,827,870)	0	
(176,627)	(176,627)	TOTAL	214,340	200,673		200,673	(13,667)	
(141,485)	(141,485)	Trs From Reserves	(214,340)	(214,340)	100%	(214,340)	0	
(318,112)	(318,112)	TOTAL (after transfer from reserves)	0	(13,667)		(13,667)	(13,667)	

TABLE B – OVERALL NET POSITION

Revised Actual Exp. to 31/03/23	Actual Out-turn to 31/03/23	Service Division	Annual Estimate 2023/24	Revised Actual Exp. to 31/03/24	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/24	Variance (Favourable) / Adverse	
(2,357,688)	(2,357,688)	Income From Charitable Activities	(2,281,140)	(2,464,202)	108%	(2,464,202)	(183,062)	
(5,531,855)	(5,531,855)	Management Fee	(5,827,870)	(5,827,870)	100%	(5,827,870)	0	
(7,889,543)	(7,889,543)	TOTAL INCOME	(8,109,010)	(8,292,072)	102%	(8,292,072)	(183,062)	
5,328,720	5,328,720	Employee Costs	5,998,600	5,914,990	99%	5,914,990	(83,610)	
67,483	67,483	Transport Costs	43,580	80,245	184%	80,245	36,665	
846,879	846,879	Premises Costs	868,350	907,532	105%	907,532	39,182	
1,087,386	1,087,386	Supplies & Services	1,052,020	1,192,096	113%	1,192,096	140,076	
30,530	30,530	Financing Costs	32,680	32,680		32,680	0	
187,400	187,400	Support Costs	187,400	187,400		187,400	0	
164,518	164,518	Governance Costs	140,720	177,801	126%	177,801	37,081	
7,712,916	7,712,916	TOTAL RESOURCES EXPENDED	8,323,350	8,492,745	102%	8,492,745	169,395	
(176,627)	(176,627)	NET POSITION	214,340	200,673		200,673	(13,667)	
(141,485)	(141,485)	Trs From Reserves	(214,340)	(214,340)	100%	(214,340)	0	
(318,112)	(318,112)	TOTAL (after transfer from reserves)	0	(13,667)		(13,667)	(13,667)	

Notes

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

EXECUTIVE MANAGEMENT SERVICE ANALYSIS

Revised Actual Exp. to 31/03/23	Actual Out- turn to 31/03/23	EXECUTIVE MANAGEMENT	Annual Estimate 2023/24	Revised Actual Exp. to 31/03/24	Actual Exp as % of Annual Estimate	Actual Out- turn to 31/03/24	Variance (Favourable) / Adverse
(5,531,855)	(5,531,855)	Executive Management	(5,504,300)	(5,506,772)	100%	(5,506,772)	(2,472)
(39,900)	(39,900)	Trs From Reserves	(29,230)	(29,230)		(29,230)	0
(5,571,755)	(5,571,755)	TOTAL OBJECTIVE ANALYSIS	(5,533,530)	(5,536,002)	100%	(5,536,002)	(2,472)
(86,768)	(86,768)	Income From Charitable Activities	0	(133,393)		(133,393)	(133,393)
(5,531,855)	(5,531,855)	Management Fee	(5,827,870)	(5,827,870)	100%	(5,827,870)	0
0	0	External funding	0	0		0	0
(5,618,623)	(5,618,623)	TOTAL INCOME	(5,827,870)	(5,961,263)	102%	(5,961,263)	(133,393)
285,131	285,131	Employee Costs	336,800	330,212	98%	330,212	(6,588)
0	0	Transport Costs	0	0		0	0
(5,883)	(5,883)	Premises Costs	0	8,405		8,405	8,405
50,151	50,151	Supplies & Services	(15,490)	83,172	-537%	83,172	98,662
0	0	Financing Costs	0	0		0	0
0	0	Support Costs	0	0		0	0
0	0	Governance Costs	2,260	32,701	1447%	32,701	30,441
329,399	329,399	TOTAL RESOURCES EXPENDED	323,570	454,490	140%	454,490	130,920
(5,289,224)	(5,289,224)	NET POSITION	(5,504,300)	(5,506,772)	100%	(5,506,772)	(2,472)
(39,900)	(39,900)	Trs From Reserves	(29,230)	(29,230)		(29,230)	0
(5,329,124)	(5,329,124)	TOTAL (after transfer from reserves)	(5,533,530)	(5,536,002)	100%	(5,536,002)	(2,472)

Comments
<p>Executive Management encompasses Trust Board, Chief Officer, Executive Leads and Trust-wide activities, events and funding.</p> <p><u>Executive Management</u></p> <p>Favourable variance relates to income and expenditure from Trust major events and income from EAC relating to provision of Active Club membership, offset by the projected drawdown from Reserves of £68,000 which was not required and has not been actioned this financial year.</p> <p>Active Club membership was for young people aged 10-14 and covers activities across the Trust – this membership ended 31 March 2024.</p>

SHARING OUR VISION ANALYSIS

Revised Actual Exp. to 31/03/23	Actual Out-turn to 31/03/23	SHARING OUR VISION	Annual Estimate 2023/24	Revised Actual Exp. to 31/03/24	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/24	Variance (Favourable) / Adverse
0	0	Vision Management Team	74,750	61,510	82%	61,510	(13,240)
968	968	Visual Communications	44,650	44,977	101%	44,977	327
387,224	387,224	Marketing & Tourism	201,480	192,788	96%	192,788	(8,692)
0	0	Organisational Administration	43,210	35,509	82%	35,509	(7,701)
8,069	8,069	Training & Engagement	82,320	69,466	84%	69,466	(12,854)
(8,730)	(8,730)	Trs From Reserves	0	0		0	0
387,532	387,532	TOTAL OBJECTIVE ANALYSIS	446,410	404,249	91%	404,249	(42,161)
(16,232)	(16,232)	Income From Charitable Activities	(1,500)	(1,033)	69%	(1,033)	467
(16,232)	(16,232)	TOTAL INCOME	(1,500)	(1,033)	69%	(1,033)	467
311,483	311,483	Employee Costs	364,950	333,905	91%	333,905	(31,045)
220	220	Transport Costs	0	0		0	0
0	0	Premises Costs	0	0		0	0
98,353	98,353	Supplies & Services	80,240	68,991	86%	68,991	(11,249)
0	0	Financing Costs	0	0		0	0
0	0	Support Costs	0	0		0	0
2,437	2,437	Governance Costs	2,720	2,387	88%	2,387	(334)
412,494	412,494	TOTAL RESOURCES EXPENDED	447,910	405,283	90%	405,283	(42,627)
396,262	396,262	NET POSITION	446,410	404,249	91%	404,249	(42,161)
(8,730)	(8,730)	Trs From Reserves	0	0		0	0
387,532	387,532	TOTAL (after transfer from reserves)	446,410	404,249	91%	404,249	(42,161)

Comments
<p>Sharing Our Vision is responsible for Visual Communications; Marketing and Tourism; Organisational Administration; and Training and Engagement.</p> <p><u>Sharing Our Vision</u> Favourable position relates to £19k variance in staffing; £12k variance on Training and £11k variance in Supplies and Services.</p>

INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES ANALYSIS

Revised Actual Exp. to 31/03/23	Actual Out-turn to 31/03/23	INVESTING IN OUR PEOPLE AND EMBRACING OUR VALUES	Annual Estimate 2023/24	Revised Actual Exp. to 31/03/24	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/24	Variance (Favourable) / Adverse
0	0	People Management Team	67,930	65,532	96%	65,532	(2,398)
0	0	Volunteer & Placement	47,650	45,027	94%	45,027	(2,623)
17,177	17,177	Systems & Data	203,410	199,043	98%	199,043	(4,367)
616,484	616,484	Corporate	490,550	460,984		460,984	(29,566)
(21,309)	(21,309)	Community Lettings Co Managed Centres	(38,430)	(15,713)		(15,713)	22,717
0	0	Trs From Reserves	(14,460)	(14,460)		(14,460)	0
612,352	612,352	TOTAL OBJECTIVE ANALYSIS	756,650	740,414	98%	740,414	(16,236)
(85,873)	(85,873)	Income From Charitable Activities	(56,130)	(47,238)	84%	(47,238)	8,892
(85,873)	(85,873)	TOTAL INCOME	(56,130)	(47,238)	84%	(47,238)	8,892
390,358	390,358	Employee Costs	499,860	462,847	93%	462,847	(37,013)
0	0	Transport Costs	0	0		0	0
5,653	5,653	Premises Costs	680	14,800	2176%	14,800	14,120
81,669	81,669	Supplies & Services	108,050	103,021	95%	103,021	(5,029)
0	0	Financing Costs	0	0		0	0
187,400	187,400	Support Costs	187,400	187,400		187,400	0
33,145	33,145	Governance Costs	31,250	34,045	109%	34,045	2,795
698,224	698,224	TOTAL RESOURCES EXPENDED	827,240	802,112	97%	802,112	(25,128)
612,352	612,352	NET POSITION	771,110	754,874	98%	754,874	(16,236)
0	0	Trs From Reserves	(14,460)	(14,460)		(14,460)	0
612,352	612,352	TOTAL (after transfer from reserves)	756,650	740,414	98%	740,414	(16,236)

Comments
<p>Investing in Our People and Embracing Our Values is responsible for Volunteer and Placement; Systems and Data; Corporate; and Community Lettings.</p> <p><u>Investing in Our People and Embracing Our Values</u></p> <p>Favourable position results from £37k variances in staffing and £5k variance in Supplies and Services offset by adverse variance of £23k within Community Lettings.</p>

CREATING A SOLID FOUNDATION FOR GROWTH ANALYSIS

Revised Actual Exp. to 31/03/23	Actual Out-turn to 31/03/23	CREATING A SOLID FOUNDATION FOR GROWTH	Annual Estimate 2023/24	Revised Actual Exp. to 31/03/24	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/24	Variance (Favourable) / Adverse
0	0	Growth Management Team	72,110	59,298	82%	59,298	(12,812)
118,156	118,156	Finance	67,830	42,846	63%	42,846	(24,984)
16,678	16,678	Commercial (Hospitality & Retail)	30,760	78,982	257%	78,982	48,222
0	0	Commercial (Business)	44,650	29,012	65%	29,012	(15,638)
(13,560)	(13,560)	Trs From Reserves	0	0		0	0
121,275	121,275	TOTAL OBJECTIVE ANALYSIS	215,350	210,137	98%	210,137	(5,213)
(299,597)	(299,597)	Income From Charitable Activities	(341,040)	(405,314)	119%	(405,314)	(64,274)
(299,597)	(299,597)	TOTAL INCOME	(341,040)	(405,314)	119%	(405,314)	(64,274)
256,018	256,018	Employee Costs	398,790	363,059	91%	363,059	(35,731)
0	0	Transport Costs	0	0		0	0
20,728	20,728	Premises Costs	0	2,241		2,241	2,241
143,170	143,170	Supplies & Services	144,630	235,530	163%	235,530	90,900
0	0	Financing Costs	0	0		0	0
0	0	Support Costs	0	0		0	0
14,516	14,516	Governance Costs	12,970	14,621	113%	14,621	1,651
434,432	434,432	TOTAL RESOURCES EXPENDED	556,390	615,451	111%	615,451	59,061
134,835	134,835	NET POSITION	215,350	210,137	98%	210,137	(5,213)
(13,560)	(13,560)	Trs From Reserves	0	0		0	0
121,275	121,275	TOTAL (after transfer from reserves)	215,350	210,137	98%	210,137	(5,213)

Comments
<p>Creating A Solid Foundation For Growth is responsible for Financial Reporting, Commercial and Hospitality Services.</p> <p><u>Creating A Solid Foundation For Growth</u> A small favourable position has been achieved overall.</p> <p>Hospitality has resulted in an adverse variance due to significant investment within Treehouse Café and reduced income generation from event bookings following closure of Palace and Grand Hall. Management will continue to monitor and review.</p>

LEISURE AT THE HEART OF EVERY COMMUNITY ANALYSIS

Revised Actual Exp. to 31/03/23	Actual Out-turn to 31/03/23	LEISURE AT THE HEART OF EVERY COMMUNITY	Annual Estimate 2023/24	Revised Actual Exp. to 31/03/24	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/24	Variance (Favourable) / Adverse
249,008	249,008	Community Management Team	103,230	74,621	72%	74,621	(28,609)
227,967	227,967	Cultural Hubs	298,270	342,438	115%	342,438	44,168
382,309	382,309	Lifestyle Hubs	524,230	463,597	88%	463,597	(60,633)
1,009,685	1,009,685	Library Hubs	1,017,260	1,027,918	101%	1,027,918	10,658
103,790	103,790	Sport Hubs	107,790	137,108	127%	137,108	29,318
20,125	20,125	Sport Football	29,060	23,890	82%	23,890	(5,170)
133,713	133,713	Management Arrangements	96,790	94,633	98%	94,633	(2,157)
(57,390)	(57,390)	Trs From Reserves	(20,570)	(20,570)		(20,570)	0
2,069,207	2,069,207	TOTAL OBJECTIVE ANALYSIS	2,156,060	2,143,636	99%	2,143,636	(12,424)
(1,050,915)	(1,050,915)	Income From Charitable Activities	(1,122,040)	(1,096,681)	98%	(1,096,681)	25,359
(1,050,915)	(1,050,915)	TOTAL INCOME	(1,122,040)	(1,096,681)	98%	(1,096,681)	25,359
2,340,332	2,340,332	Employee Costs	2,503,240	2,493,573	100%	2,493,573	(9,667)
23,084	23,084	Transport Costs	12,830	29,876	233%	29,876	17,046
459,878	459,878	Premises Costs	484,520	485,518	100%	485,518	998
299,398	299,398	Supplies & Services	258,300	231,110	89%	231,110	(27,190)
9,100	9,100	Financing Costs	9,100	9,100		9,100	0
0	0	Support Costs	0	0		0	0
45,720	45,720	Governance Costs	30,680	11,710	38%	11,710	(18,970)
3,177,512	3,177,512	TOTAL RESOURCES EXPENDED	3,298,670	3,260,887	99%	3,260,887	(37,783)
2,126,597	2,126,597	NET POSITION	2,176,630	2,164,206	99%	2,164,206	(12,424)
(57,390)	(57,390)	Trs From Reserves	(20,570)	(20,570)		(20,570)	
2,069,207	2,069,207	TOTAL (after transfer from reserves)	2,156,060	2,143,636	99%	2,143,636	(12,424)

Comments

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

Community Management Team

Favourable variance relates to management action to offset adverse variances in other parts of the service.

Cultural Hubs

Adverse variance relates to additional staffing costs mainly relating to 2 sick leave cover, additional cover for bookings and an associated ill health retirement. This will be addressed through the cultural hub and 2024/25 charges review.

Lifestyle Hubs

Favourable variance relates to an increase in fitness memberships and staffing cost settling following the implementation of the new structure.

Library Hubs

Adverse variance relates mainly to additional staffing costs relating to implementation of organisational review and relocation of staff following transfer of Whattriggs, Drongan and Patna Libraries to Education Services. These costs are non-recurring. There has also be unforeseen costs associated with the hiring of vehicles

Sport Hubs

Adverse variance realtes to indoor facility hire income not achieving the associated targets. Gymnastics sport coaching is not achieving target, which is managed by Best Life team.

LIVING YOUR BEST LIFE ANALYSIS

Revised Actual Exp. to 31/03/23	Actual Out- turn to 31/03/23	LIVING YOUR BEST LIFE	Annual Estimate 2023/24	Revised Actual Exp. to 31/03/24	Actual Exp as % of Annual Estimate	Actual Out- turn to 31/03/24	Variance (Favourable) / Adverse
10,218	10,218	Best Life Management Team	65,990	49,024	74%	49,024	(16,966)
231,337	231,337	Sports	281,650	320,186	114%	320,186	38,536
296,700	296,700	Museums	532,270	519,340	98%	519,340	(12,930)
287,102	287,102	Performing Arts	305,500	345,584	113%	345,584	40,084
257,329	257,329	Visual Arts	167,040	135,685	81%	135,685	(31,355)
(14,385)	(14,385)	Trs From Reserves	(105,650)	(105,650)		(105,650)	0
1,068,301	1,068,301	TOTAL OBJECTIVE ANALYSIS	1,246,800	1,264,170	101%	1,264,170	17,370
(787,556)	(787,556)	Income From Charitable Activities	(703,910)	(733,938)	104%	(733,938)	(30,028)
(787,556)	(787,556)	TOTAL INCOME	(703,910)	(733,938)		(733,938)	(30,028)
1,112,767	1,112,767	Employee Costs	1,261,740	1,297,560	103%	1,297,560	35,820
13,214	13,214	Transport Costs	6,060	11,636	192%	11,636	5,576
299,756	299,756	Premises Costs	302,970	302,159	100%	302,159	(811)
369,076	369,076	Supplies & Services	427,740	420,505	98%	420,505	(7,235)
13,910	13,910	Financing Costs	13,910	13,910		13,910	0
0	0	Support Costs	0	0		0	0
61,519	61,519	Governance Costs	43,940	57,987	132%	57,987	14,047
1,870,242	1,870,242	TOTAL RESOURCES EXPENDED	2,056,360	2,103,757	102%	2,103,757	47,397
1,082,686	1,082,686	NET POSITION	1,352,450	1,369,820	101%	1,369,820	17,370
(14,385)	(14,385)	Trs From Reserves	(105,650)	(105,650)		(105,650)	0
1,068,301	1,068,301	TOTAL (after transfer from reserves)	1,246,800	1,264,170	101%	1,264,170	17,370

Comments
<p>Living Your Best Life is responsible for Sports; Museums, Performing Arts and Visual Arts. Remit includes the following venues – Dean Castle, Dick Institute, Grand Hall & Palace Complex, Ayrshire Athletics Arena, Annanhill Golf Course, Baird Institute, Burns House Museum & Library.</p> <p><u>Best Life Management Team</u> Favourable variance relates to delay in filling a vacancy.</p> <p><u>Sports</u> Adverse variance relates predominantly to income shortfalls against Equipment Hire Income of golf boards and Golf Season Membership income.</p> <p><u>Museums</u> Favourable variance relates to management action to monitor expenditure to offset against some of the adverse movements across the service.</p> <p><u>Performing Arts</u> Adverse variance relates predominantly to temporary staffing of a Front of House team to support the panto and other events; and closure of Palace and Grand Hall complex from Jan 2024</p> <p><u>Visual Arts</u> Favourable variance relates predominantly to delays in filling a vacancy.</p>

PROTECTING OUR ENVIRONMENT ANALYSIS

Revised Actual Exp. to 31/03/23	Actual Out-turn to 31/03/23	PROTECTING OUR ENVIRONMENT	Annual Estimate 2023/24	Revised Actual Exp. to 31/03/24	Actual Exp as % of Annual Estimate	Actual Out-turn to 31/03/24	Variance (Favourable) / Adverse
127,490	127,490	Environment Management Team	75,120	73,177	97%	73,177	(1,943)
63,420	63,420	Sustainability	83,140	82,804	100%	82,804	(336)
42,732	42,732	Estates	91,970	108,805	118%	108,805	16,835
526,223	526,223	Countryside	506,460	539,372	106%	539,372	32,912
(7,520)	(7,520)	Trs From Reserves	(44,430)	(44,430)		(44,430)	0
752,346	752,346	TOTAL OBJECTIVE ANALYSIS	712,260	759,729	107%	759,729	47,469
(30,748)	(30,748)	Income From Charitable Activities	(56,520)	(46,606)	82%	(46,606)	9,914
(30,748)	(30,748)	TOTAL INCOME	(56,520)	(46,606)		(46,606)	9,914
632,630	632,630	Employee Costs	633,220	633,834	100%	633,834	614
30,965	30,965	Transport Costs	24,690	38,733	157%	38,733	14,043
66,748	66,748	Premises Costs	80,180	94,410	118%	94,410	14,230
45,571	45,571	Supplies & Services	48,550	49,767	103%	49,767	1,217
7,520	7,520	Financing Costs	9,670	9,670		9,670	0
0	0	Support Costs	0	0		0	0
7,181	7,181	Governance Costs	16,900	24,351	144%	24,351	7,451
790,614	790,614	TOTAL RESOURCES EXPENDED	813,210	850,765	105%	850,765	37,555
759,866	759,866	NET POSITION	756,690	804,159	106%	804,159	47,469
(7,520)	(7,520)	Trs From Reserves	(44,430)	(44,430)		(44,430)	0
752,346	752,346	TOTAL (after transfer from reserves)	712,260	759,729	107%	759,729	47,469

Comments
<p>Protecting Our Environment is responsible for Sustainability; Estates and Countryside.</p> <p><u>Countryside</u> Adverse variance of £32k relates to Professional Services Income (£10k shortfall) for a service which is no longer offered, Treehouse Residential Centre (£7k shortfall) and Event Income (£6k shortfall). The balance relates to vehicle repairs and maintenance works that have had to be undertaken this financial year and additional refuse uplifts to facilitate events.</p> <p><u>Estates</u> Adverse variance of £16k predominately relates to irrecoverable VAT from projects</p>

RESERVES AS AT 31 MARCH 2024

Notes

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

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

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

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

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

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

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

Summary

UNRESTRICTED RESERVES	2022/23 b/f	2022/23 SURPLUS	BALANCE 31 March 2023	APPROVED ALLOCATIONS	REVISED BALANCE	PROPOSED DRAWDOWN	Q1	Q2	Q3	Q4	BALANCE	NOTES
RETAINED RESERVES	270,000		270,000		270,000						270,000	
UNUSEABLE RESERVES	100,792	11,080	111,872	10,750	122,622					32,680	89,942	
UNALLOCATED RESERVES	365,703	201,232	566,935	-357,530	209,405						209,405	
ALLOCATED RESERVES	288,435	105,800	394,235	346,780	741,015		54,730	34,470	55,250	32,220	564,345	see Allocated Table
MGTR FUNDS	69,372		69,372		69,372		(20,675)	5,000			85,047	£5k allocated Board 21.02.23 - Open Exhibition
FIXED ASSET RESERVE	34,920		34,920		34,920						34,920	
HOLIDAY PAY PROVISION	(60,874)		(60,874)		(60,874)						(60,874)	
TOTAL UNRESTRICTED RESERVES	1,068,348	318,112	1,386,461	0	1,386,460	0	34,055	39,470	55,250	64,900	1,192,785	

Allocated Reserves Analysis

ALLOCATED RESERVES	2022/23 b/f	2022/23 SURPLUS	BALANCE 31 March 2023	APPROVED ALLOCATIONS	REVISED BALANCE	Q1	Q2	Q3	Q4	BALANCE	APPROVAL	STATUS	NOTES
Box Office/Booking System	13,775		13,775		13,775					13,775	1 June 2021 Board, 28 June 2022 Baord	Ongoing	
Secure Portal Upgrade	4,880		4,880		4,880					4,880	28 June 2022 Board	Ongoing	
People Counters	3,000		3,000		3,000					3,000	28 June 2022 Board	Ongoing	
Venue Equipment	3,000		3,000		3,000					3,000	28 June 2022 Board	Ongoing	
Valuations	4,000		4,000		4,000					4,000	28 June 2022 Board	Ongoing	
Equipment Replacement Programme	147,740		147,740	-10,750	136,990	4,970	9,630	10,420		111,970	28 June 2022 Board	Ongoing	Allocation approved by Executive Management; £45.8k transferred to Unuseable Reserves
Wellbeing Initiatives - EA Gift Cards to staff	16,800		16,800		16,800			12,520		4,280	4 October 2022 Board	Ongoing	
Event Management	31,800		31,800		31,800	6,300				25,500	22 November 2022 Board	Ongoing	£10k still required, release balance as uncommitted
10th Anniversary Events and Initiatives	30,000		30,000		30,000	9,680		730		19,590	21 February 2023 Board	Ongoing	
23-24 Savings Balance			0	68,000	68,000					68,000	21 February 2023 Board	Ongoing	redesignate as per note, release balance as uncommitted

Uniforms	35,000	35,000		35,000					35,000	30 May 2023 Board	Ongoing	
Security Costs - Palace & Grand Hall	60,000	60,000		60,000	17,450	10,560	13,000	16,490	2,500	30 May 2023 Board	Ongoing	
Dean Castle - Visitor Safety Measures	5,000	5,000		5,000					5,000	30 May 2023 Board	Ongoing	
Collection Management Support (1 FTE Co-ordinator)		0	38,000	38,000			6,970	8,350	22,680	28 Sept 2023 Board	Ongoing	
Climate Strategy			30,000	30,000					30,000	28 Nov 2023 Board	Ongoing	
Urban Farm - Feasibility Study			30,000	30,000					30,000	28 Nov 2023 Board	Ongoing	
24-25 Savings Balance			181,000	181,000					181,000	20 Feb 2024 Board	Ongoing	
IT Equipment - Corporate Services	5,000	5,000		5,000			3,080	1,750	170	1 June 2021 Board	Complete	Release balance as uncommitted
Facility Management Support (1 FTE)	27,500	27,500		27,500	6,410	6,930	8,530	5,630	0	21 February 2023 Board	Complete	
DCCP Canopy - additional works (incl replacement furniture)	940	940	-940	0					0	28 June 2022 Board	Complete	
DCCP Equipment & Works	5,800	5,800		5,800	1,800	4,000			0	30 May 2023 Board	Complete	
Severance		0	9,980	9,980	8,120	1,860			0	30 May 2023 Board	Complete	
Severance		0	1,490	1,490		1,490			0	28 Sept 2023 Board	Complete	
TOTAL ALLOCATED RESERVES	288,435	105,800	394,235	346,780	741,015	54,730	34,470	55,250	32,220	564,345		

GENERAL PROJECTS

Notes:

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

Project	Partners	Balance b/f 01.04.23	Balance at 31.03.24	Expected Completion Date
Ayrshire Libraries Forum	North Ayrshire Council/South Ayrshire Council/East Ayrshire Council	(£3,819)	(£3,707)	Ongoing
Burns Birthday in Mauchline	Event Scotland	(£861)	(£861)	Mar 2025
Kilmarnock Green Infrastructure	Sustrans	(£14,955)	(£14,955)	June 2027
Digital Storyteller in Residence	Scottish Book Trust	(£2,372)	(£2,372)	Mar 2025
Irvine Valley Trails 2019 onwards	LCTT, Transport Scotland, EAC Renewable Energy Fund	£163,987	(£1,665)	Oct 2023
SHOUT	EAC	(£3,684)	(£3,684)	Ongoing
Morton Hall and Library	EAC	£18,719	£21,744	Mar 2025
Wifi Project	EAC	(£19,700)	(£24,700)	Mar 2025
Foster Carer Service - Memberships	EAC	(£4,000)	(£4,000)	Ongoing
Youth Memberships	EAC	(£2,162)	(£8,162)	Ongoing
Annick Valley Leisure Facilities	EAC	(£199,029)	(£198,144)	Ongoing
Stewarton Dev Cont	EAC	£0	(£49,464)	Ongoing
Patna Leisure Facilities	EAC	(£810)	(£810)	Ongoing
Going Green (Par for the Course)	REF	£0	£155,439	Mar 2024
FutureMuseum.co.uk Redevelopment	Museum Gallery Scotland	£2,509	£386	Mar 2024
Nature Therapy Breaks	Shared Care Scotland	£0	(£12,952)	Mar 2024
Cultural Hub Events	Creative Scotland	£0	(£32,236)	Ongoing
Parental Employability - Work Experience	EAC	£0	(£1,323)	Mar 2024

Additional Information

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

Burns Birthday in Mauchline – The project which was funded by Event Scotland has now come to an end. There is a surplus balance which Event Scotland have said we can use towards future support of cultural programme for Scotland's Winter Festival planning. The team are drafting a proposal to utilise the balance and it is anticipated funds will be utilised by end of 2024-25.

Kilmarnock Green Infrastructure – RIBA stages 3 and 4 for routes 1 and 2 are scheduled to be complete by Spring 2024. It is anticipated that route 2 will begin construction towards the end of the summer 2024. The project has now been transferred to Ayrshire Roads Alliance to manage.

Digital Storyteller in Residence - The project which was funded by the Scottish Book Trust has now come to an end. There is a surplus balance which Scottish Book Trust have said we can use towards further Digital Storytelling activities. The team are drafting a proposal which will support the digital infrastructure in conjunction with Library Mobile Services. It is anticipated funds will be utilised by end of 2024-25.

Irvine Valley Trails – Work has now been completed improving access to this path network, upgrading bridges, gates, steps and fencing as well as installing new signage. Claim have been submitted to the Low Carbon Travel and Transport Fund and the Renewable Energy Fund to claim the Trails capital grant.

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

Morton Hall and Library – Procurement of new furniture for Newmilns Library is being managed by the Trust but will be funded by EAC. A maximum of £20,000 of the £30,000 allocation will be for library furniture and the balance is for the overall venue.

Wifi Project - After an initial review was submitted to the EAC we have since received funding of £20,000 to contribute to the installation costs of Wi-Fi across all East Ayrshire Leisure standalone venues.

Foster Carer Service - Memberships – £4,000 funding from East Ayrshire Council has been issued to support foster carers in accessing sport and physical activity services for the children they are caring for.

Youth Memberships – £5,000 funding will be utilised to target certain 16-17 years olds who currently do not engage with physical activity or our sports venues. The funding will be utilised to pay for a fitness membership that will give them access to our gyms, fitness classes, swimming pools, running tracks and racquet sports.

Annick Valley Leisure Facilities – EAC Members and Officers Working Group (MOWG) on developer contributions identified £212,000 which has been allocated for Annick Valley and has been transferred to East Ayrshire Leisure.

Stewarton Dev Contr – With reference to the cabinet report of 31st May 2023, £49,464 has been allocated from developer contribution funds towards leisure projects in Stewarton.

Patna Leisure Facilities – EAC Members and Officers Working Group (MOWG) on developer contributions identified £810 which has been allocated for Patna and has been transferred to East Ayrshire Leisure.

Going Green (Par for the Course) – A contractor has been appointed and work is underway on a circular path network around the course which will measure approximately 1 mile in length. The path will be finished with Toptrec, a 100% recycled material produced from selected arisings from highway and maintenance works. A section of the path will be made of recycled plastic boardwalk and new ponds will have been created along with a ditch and bund at the 10th to create a wildlife corridor.

FutureMuseum.co.uk Redevelopment - A successful bid was submitted to Museums Galleries Scotland for £47,000 to support the redevelopment of the south west Scotland partnership project. The project is estimated to take two years to complete. FutureMuseum.co.uk is a partnership between East Ayrshire Leisure Trust, Dumfries and Galloway Council, North Ayrshire Council and South Ayrshire Council. The objectives of the project are to maximise access to the museum and gallery collections of the South-West of Scotland, to deepen people's understanding of the history of the region, and to drive footfall to the museums and galleries in the region. A redesign of the website will make it more accessible through improved design, site navigation and effective use of analytical tools to support content generation.

Nature Therapy Breaks – Funding of £34,200 was awarded to provide short breaks for unpaid carers and those they care for in the Treehouse Residential Centre within Dean Castle Country Park. Working with East Ayrshire Council Children and Disabilities Team, there were almost 100 notes of interest for the breaks. We hosted 35 adults and 55 children and young people staying across a four week period over the summer holiday period. The staff thoroughly enjoyed working with the families to ensure opportunities were suggested to suit all requirements. When asked what difference the break had made for the young people, their responses were overwhelmingly positive and in most instances attendees noted benefits to their mental health and wellbeing.

After the short breaks had concluded, around 70 children, young people, parents and carers returned to the Dean Park Castle Courtyard for a feedback event. This allowed for the children and carers to meet up with people they had met on their stay and the turnout was amazing with 75% of the attendees coming along.

Dean Castle Mayfest – A weekend of events were designed and programmed at the end of May 2023 to restart our live programme at the Dean Castle. Funding for Mayfest was secured through the Heritage Lottery Fund (Castle Restoration) , The Community Renewal Fund and other town centre partners. All events were well attended with the Sunday seeing approx. 10K visitors.

Leisure Facility Strategy – Following the publication of the Leisure Facility Strategy 2020-2030, East Ayrshire Council allocated £500k for their capital programme to implement the priorities for the period 2020-2025. A cross service leisure facility action plan has been produced to identify and implement the priorities for this funding.

Cultural Hub Events – Funding has enabled the transportation costs for pupil/student visits to the East Ayrshire Leisure Temporary Exhibition Programme based at our galleries at the Dick Institute and Baird Institute. This has taken place over the past 2 years – Quentin Blake (39 Primary & Secondary School visits), Cornelia Parker (6 Secondary School visits), Martin Creed (Ayrshire College project and one Secondary School visit), Georgia O'Keefe (10 Secondary Schools).

Funding also supported:

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

Parental Employability – Work Experience – Funding was secured from EAC to deliver a work experience project with Parental Employability. The scheme is aiming to give parents who are interested in working in the outdoors some practical experience and training.

EXTERNAL FUNDING

Notes:

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

EXTERNAL FUNDING APPROVED APPLICATIONS

(*denotes funding not available to East Ayrshire Council)

Section	Name of Funding Provider and Project	Value of Funding/Support	Received in 2023/24
Investing in People and Embracing Our Values	Parental Employability Work Experience - EAC	£7,591	£7,591
Leisure at the Heart of the Community	Shelf Life - SLIC	£500	
Protecting Our Environment	Shared Care Scotland - Nature Therapy Breaks 2024-25	£20,130	£0
TOTAL		£28,221	£7,591

NO APPLICATIONS DECLINED IN QTR 4

PERFORMANCE AND AUDIT SUB-COMMITTEE



ANNUAL HIGHLIGHT REPORT 2023/24

Date: 4 June 2024

Agenda Item: 5

Report by: Anneke Freel, Chief Officer

I 2023/24 PERFORMANCE

- I.1 This report provides highlights of the Trust's performance for the year 2023/24.
- I.2 East Ayrshire Leisure achieved a favourable variance of £13,667 in 2023/24 and achieved a savings target of £198k. The drawdown from committed reserves of £68,000 approved by Board on 21st February 2023 to fund a projected shortfall in 2023/24. Savings is not required and will be retained within reserves.
- I.3 During the year, the Trust has monitored attendances and participation in line with our reporting responsibilities under our 10 year Strategic Vision and the Local Government Benchmarking Framework. The table below sets out our 10 year ambitions and our 2023/24 performance. It should be noted that we have now completed 2 Corporate Delivery Plans aligned to the Strategic Vision with 3 more to develop and implement before the end of the 2020-2030 period.
- I.4 In 2023/24, many of the performance figures already exceeded the 2030 target. The challenge will be to sustain or grow these stats, whilst focusing on the indicators still to reach target, bearing in mind that the target is set for 2030.

Performance Indicator	2023/24 Performance	2030 Strategic Aspirations
People attending our Venues	2.18 million	2.9 million
People engaging in our programmes	Will be recorded with the introduction of the new booking system	0.99 million
Our eastayrshireleisure.com online visitors	0.50million	0.38 million
Online visitors to futuremuseums.com	0.23 million	0.25 million
Number of programmes for 12-25 year olds	70	30
Number of programmes for 65+	27	15
Number of local and regional events and exhibitions	83	40
Number of children engaged in our education programme	15,049	20,000
Opportunities that we offer for volunteers and work placements	21	50
Our absence Levels	7.19days / annum	8 days / annum
Our staff turnover rates	4.5%	7-10%
Number of community initiatives that we support	55	30

Number of partnership projects we engage in	138	40
Carbon Footprint	Will be recorded in line with the Net Zero Climate Strategy 2024-2030	990tCO ₂ e

2 2022-24 CORPORATE DELIVERY PLAN

We have now reach the end of the second corporate delivery plan aligned to our Strategic Vision 2020-2030. Appendix I provides a summary of which outputs have been completed and which will be carried forward or integrated into a longer term strategic project. Of the 91 outputs in the plan, 73 have been completed, 14 have been carried forward to the 2024-26 Corporate Delivery Plan, 3 have been integrated into a strategic project and 1 has been undeliverable due to a change in national policy.

3 OPERATIONAL HIGHLIGHTS

Organisational Review

On 1st April 2023, our restructure and service redesign came into place. Setting up 6 new service areas; Sharing Our Vision, Creating A Solid Foundation for Growth, Investing in Our People, Leisure At The Heart of Every Community, Living Your Best Life and Protecting Our Environment, took a huge amount of administrative and procedural organisation. The new roles, responsibilities and overall structure were designed to allow for more cross-service working, more effective and efficient use of our employees' skills and experience and a greater integration of leisure services directly into our communities. Not only did the massive amount of preparatory work behind the scenes mitigate against any disruption to service delivery, the positive effects have been felt not only within the workplace through greater communication and collaborative working, but also within our venues and communities with facilities having enhanced programmes and project development

Recognising Long Service

We have a large number of employees who have been with us since the inception of the Trust and also many who have continuous service with East Ayrshire Council prior to our formation. As part of our 10th anniversary celebrations, we implemented our 'long service awards' in line with 10, 20, 30 and 40 years of service. In 2023-24 we had 43 employees who have been with us 10 years, 24 for 20 years, 25 for 30 years and 3 employees have been with us for an incredible 40 years+. All employees received a fabulous hamper full of sweet treats from local company Threepwood Fayre, and for those with 20, 30 and 40 years' service, they also received an East Ayrshire Gift Card to spend in a range of local shops and businesses. Looking forward, long service will be calculated every year now on the 1st July.

Annual Charity

We introduced our 'Chosen Charity' in 2023-24 and the new scheme was launched as part of our 10th Anniversary celebrations. Prior to this we were frequently asked to provide support for other charities and organisations or were asked to fundraise on their behalf. As a charitable organisation ourselves, we are unable to provide this support to everyone who requests it, so this new initiative formalised our process and provided all staff and Trustees the opportunity to nominate one charity annually. For 2023-24 we raised money for Marie Curie who provide care and support through terminal illness. The charity's logo is the daffodil, which symbolises rebirth and hope and is also the flower which symbolises the 10th anniversary, so was a very fitting charity to launch with. We collected money at our major events and staff and customers were able to donate directly through QR codes on our website and intranet. We planted daffodil gardens at the Dean Castle Country Park, Dick Institute and Annanhill

Golf Course in partnership with Ayrshire College and plaques have now been installed to commemorate this. We are delighted to have raised just over £5700 for this amazing charity.

Hospitality

The Treehouse Café has evolved with a new menu launched in 2023/24. The café continued to grow, providing fresh quality products that are great value for money. There has been an increase in regular customers, alongside additional visitors to the area from all over the world with the refurbishment and opening of the Dean Castle. The hospitality team are proud to serve our regular customers and new customers with the same friendly welcoming service to all.

The Café at the Dick Institute has also evolved. When the café opened in the Dick Institute it was as an additional option for visitors to the facility and now visitors come with the purpose of visiting the café to enjoy the excellent service and the quality products that the team provide.

Volunteering

The Trust now supports 131 individual volunteers who provide significant added value to our services. During Volunteer Week in June 2023, we held our first Volunteer Thank You Party at the newly reopened Dean Castle. All our current volunteers were invited and were treated to a drinks and nibbles reception in the Palace's kitchen and courtyard, before the volunteers were given a private tour of the restoration. This annual 'Thank You' event will be a permanent fixture in our calendar of events.

In partnership with Greener Communities and SL33's Parental Employability team, East Ayrshire Leisure delivered an 8 week Introduction to Working Outdoors Course, for parents in East Ayrshire who are looking for employment. The participants learned new skills and gained practical experience in the Country Park and at Annanhill Golf Course. One of the parents who took part in the course has already gained employment with a landscaping company.

Deancastlecountrypark.com

Dean Castle Country Park is Ayrshire's top free tourist attraction and attracts both domestic and international visitors. With the Castle re-opening after an extensive redevelopment and modernisation project, it seemed an appropriate time to create a microsite within the main East Ayrshire Leisure website. This allowed us to provide more in-depth information for visitors, improving their online journey and experience, as well as allowing us to tie in the design of the website with the new branding developed for the Castle and Country Park. This has vastly improved the pre-arrival information for visitors, which was clarified by the VisitScotland accreditation report which gave it a score of 89/100.

The site can now be translated into over 100 different languages due to the installation of a software package called Reachdeck. This can also help with the accessibility of the website as information can be read aloud, downloaded into MP4s to be saved and played back at a later date and can easily be monitored for accessibility issues.

Strategic Path Network Improvements

Work on improving the Irvine Valley Trails was complete this year, this project was delayed due to the Covid restrictions and has spanned a period over 5 years. Funding was provided from the European Social Fund, Transport Scotland, Renewable Energy Funding, East Ayrshire Council and the Energy Saving Trust. We have worked with landowners along the route to improve the path network, bridges have been upgraded, gates installed, with steps and fencing improved along the route. New directional signage, map boards, lecterns and leaflets were also produced as part of the project. The Trail leads from Crookedholm into Hurlford, through Galston and Newmilns, into

Darvel and up to Loudoun Hill. The paths also give people access to Whitelee Wind Farm, the River Ayr Way, Kilmarnock and Strathaven.

September 2023 also marked the completion of the Lugar Water Trail, which allows people to walk from the Barony Campus at Cumnock through to Auchinleck and Ochiltree. This project was delivered in partnership with the Coalfield Community Landscape Partnership. Working with landowners along the route the path was upgraded and the path is now seeing increased use. Key destinations along the route include Dumfries House, the Barony A and Ochiltree Community Hub. These destinations have reported an increase of visitor numbers due to the path work.

Better breaks funding for the Treehouse Residential Centre

Working with East Ayrshire Council's Children and Disabilities Team, we were successful in obtaining funding from Better Breaks to provide Nature Therapy Breaks in our Treehouse Residential Centre. There were almost 100 notes of interest for the breaks and we hosted 35 adults and 55 children and young people staying across a four week period over the summer holiday period. It was a delight to see the families get so much enjoyment from the facilities and experiences offered within the Country Park. The staff thoroughly enjoyed working with the families to ensure that the activities met all their requirements. When asked what difference the break had made for the young people, their responses were overwhelmingly positive and in most instances attendees noted benefits to their mental health and wellbeing.

After the short breaks had concluded, around 70 children, young people, parents and carers returned to the Dean Castle Courtyard for a feedback event. This allowed the children and carers to meet up with people they had met on their stay. The turnout was amazing, with 75% of the attendees coming along.

Net Zero Climate Strategy 2024-2030 approved by the board

East Ayrshire Leisure's journey to Net Zero is officially underway after successful Board approval of our new Net Zero Climate Strategy 2024-2030. The strategy outlines our ambitious target of reaching Net Zero by 2030 and goes into great detail in how we plan to achieve this goal. Within the strategy there are 6 key areas which we will look to focus our efforts to reduce our emissions and protect our environment. These are:



Each theme has been broken down into achievable targets which can be seen in full within our supporting Climate Action Plan 2024-2028.

Cairn Table and the RAW Challenge

The annual Cairn Table hill race took place on Wednesday the 13th July at 6.30pm, with 65 runners participating. The rain cleared just in time for the race and the fastest time this year was 33.36!

The 2023, 40 mile ultra-marathon River Ayr Way Challenge had a new finish at the Riverside stadium - South Ayrshire's flagship Athletics facility. The race started at 9am on the 9th September in incredibly unseasonable heat with 76 Ultra runners and 24 teams. The winning time this year an amazing 5hrs and 34mins.

A Broad, Diverse Exhibition Programme

The 2023/24 EAL exhibition programme has been another year of demonstrating our commitment to diverse, accessible and ambitious programming, to reflect the broad communities we serve and our aims to provide exciting cultural opportunities for all. Exhibitions supporting the local artist sector the *Dick Institute Open and Showcase at the Baird* stand alongside representation from internationally renowned artists *Cornelia Parker* and *Martin Creed* through partnerships with national institutions Hayward Gallery and Tate/National Galleries Scotland and from visual art to heritage: exhibition *Lost Villages* at the Baird explores coal mining communities through oral histories with Scottish Oral History Centre at the University of Strathclyde, and is part of the Coalfield Communities Landscape Partnership.

Community Creative Learning & Engagement

Throughout the year, alongside exhibitions and our wider arts and museum programmes, we have expanded our delivery of special creative learning with schools, colleges and community groups. Our community programme of specially targeted engagement is going from strength to strength, building upon partnerships with initiatives such as Artclub?, iDance, SL33 and Learning Disability Week to work collaboratively to promote health & wellbeing and skills & learning through cultural activities.

Book Launches

In 2023/24, several award winning authors chose our venues to host their events as the quality of venues and the commitment we have to libraries and reader development is so important to them.

In October we welcomed both of our IMPRINT patrons, Zoe Strachan and Liam McIlvanney, to the Dick Institute to launch Zoe's latest book "Catch The Moments As They Fly". Zoe's latest book is set in Kilmarnock so she was really keen to partner with us to launch the book at the Dick Institute as it is a venue that has inspired her from an early age.

In November writer and broadcaster, Billy Kay, launched his latest book "Born in Kyle" - which he describes as 'a love letter to an Ayrshire childhood' in a series of events across some of our venues. The book features life in the Irvine Valley in the 1950s and 60s. We hosted events in Galston Community Centre, Galston Library and the Dick Institute, where Billy spoke fondly of visits to our venues in his youth. It was great for Community Hubs and Library Hubs to partner to bring these events together.

Cycling Tour of Ayrshire

An exciting highlights from 2023/24 was the Cycling Tour of Ayrshire. To coincide with the UCI World Championships that took place in Glasgow in 2023, East Ayrshire Leisure was successful in securing funding from Events Scotland to promote cycling in the community through a programme of events. Over the course of 2 weeks, we had events at Barony Sports Village, Rose Reilly Sports Centre and the Ayrshire Athletics Arena. Over 1000 people attended the events which consisted of a mobile pump track, all ability bike come and try, balance bikes, Cycle Station with Dr Bike and E-Bikes to try, slalom sessions, arts and crafts and spin challenge.

Major Events in our Sports Hubs

The Jim Faulds Memorial 1st Pipe band and Drumming Competition was held at the Grange Leisure Centre Saturday 30th September. This was a great and successful event for the venue. Organisers were extremely happy with the preparation and support on the day.

Grange Leisure Centre was once again the host for the Scottish Secondary Schools Badminton Championship. The event saw over 200 competitors from all over the country taking part, whilst

McIlvanney Leisure Centre was host to the Recovery Football Tournament and the Scottish Secondary Schools Pipe Band Championships.

We were delighted that Bert Rodgers from The Kilmarnock Budo Club was presented with Master of Masters for Aikido in September at St. Joseph's Leisure Centre. Alan Brown MP was also delighted to be presented with a Diploma as an honorary member of the club.

Barony Sports Village was the host for the Cumnock Juniors football festival on the 5th and 6th of August. It was a busy weekend with over 30 teams competing, resulting in over 4000 people participating and spectating over the weekend. Organisers were delighted with the facilities and staff and have booked in again for next year. The Barony also hosted Cumnock Rugby Club's first ever Ladies Game for the rugby club at Barony Sports Village in December 2023 and it was a win! The score was Cumnock: 43 Marr: 12.

Dean Castle

After a significant restoration project we were delighted to reopen the beloved Dean Castle to the public on April 1st 2023. We changed the operating model from guided tours to free flow which was well received from the public and as a result we welcomed over 64,000 visitors to the Castle in 2023/24. The previous model attracted an average of 12,000 people each year. 5000 people attended the opening weekend. Since then we have delivered a wide range of events including the food & drinks festivals, live music, theatre and even a talk from the nephew of Lord Howard Dewalden. The Dean Castle continues to attract local and international visitors and plays a significant role in Scottish tourism.

Engaging Museums

Over the last year the museum development team have developed a series of visitor-self-led trails in the Baird Institute, the Dean Castle and the Burns House Museum. We have also worked closely with Strathclyde University and the Coalfield Communities Landscape Partnership to develop and host an exhibition of their research work. The exhibition, Lost Villages of East Ayrshire, focuses on the miners' rows and villages that did exist, but no longer do, across the Ayrshire Coalfields area. This project and exhibition is so important in re-telling the history, the mining industry of the area and people who lived and worked it. 2024 is the 40th anniversary of the miner's strike, therefore this exhibition has gained a lot of local interest.

Starry Nights

Our Christmas programming at Dean Castle Country Park this year included Starry Nights, which was an interactive Christmas themed light trail with Santa's Grotto, funfairs and street food. Over 30,000 visitors attended from Aberdeen to Nottingham. Visitors consumed 5410 Marshmallows and 3047 Bratwurst Sausages across the run! That's enough bratwurst sausages to cover the length of Rugby Park 7 times! The event received 61 press articles in The Scottish Sun, The Sunday Post and The Daily Record and The Herald who wrote: – "At this time of year a bit of sparkle and enchantment goes a long way to lift the gloom and I found an abundance of both at Dean Castle in Kilmarnock where a magic wand has been waved over the country park, transforming it into a wonderland of light and music".

Starry nights also raised over £6000 for "Cash for Kids"

4 CONCLUSION

- 4.1 Despite undertaking the most significant organisational review that East Ayrshire Leisure has ever undertaken and all of the implications that change of this nature has, we celebrated our 10th year as a charitable trust with continued passion, enthusiasm, innovation and commitment. We delivered

PERFORMANCE AND AUDIT SUB-COMMITTEE



initiatives with and for our communities and raised the profile of our services, venues and programmes. We have exceeded many of our 10 year targets, 6 years ahead of schedule and are always looking towards improvement. 2023/24 has been an exciting, yet challenging year as we still face some of the impacts of Covid-19 and the cost of living crisis. The organisation has confidence in the new structures that have been developed, which support collaborative leadership, remove silo working and establish strong foundations for growth.

Recommendation/s:

It is recommended that Trustees:

- i. Consider the highlights and achievements of the Trust during 2023/24
- ii. Otherwise note the content of this report.

Signature: *Anneke Freed*

Designation: Chief Officer

Date: 7 May 2024



EAST AYRSHIRE LEISURE

CORPORATE DELIVERY PLAN 2022-24

END OF PLAN OUTPUT SUMMARY

Status Key



Complete



Carried forward to 2024/26 Corporate Delivery Plan



No Longer being considered



Part of longer term strategic project

SHARING OUR VISION		
Strategic Objective 1: To create a programme of community engagement activities which includes consultation with our customers and potential customers about existing and future facilities and services and to adopt a positive approach to feedback		
Output		Status
1	Produce Customer Exchange programme	
2	Produce Staff Exchange programme	
3	Embed new feedback mechanisms following programme of audit recommendations	
4	Create calendar of community engagement activity, utilising our Community Consultation Process	
5	Produce and adopt a customer retention Strategy	

SHARING OUR VISION		
Strategic Objective 2: To ensure our use of creative marketing-led activities effectively promote our high quality services, maximise customer engagement and make a real difference to how people view East Ayrshire Leisure Trust		
Output		Status
6	Design a Communications Strategy which delivers accessibility, diversity, equality and a multilingual approach	
7	Redesign & development of Future Museum to promote collections and services of South West Scotland	
8	Create standard video/digital format for recruitment	
9	Film and digital content created to promote all venues, service areas and opportunities	
10	Film and digital content created to tie in with hospitality/commercial lets, 'Community Spaces for hire'	
11	Create programme of tourism engagement and promotion whilst maintaining or improving accreditation ratings	

SHARING OUR VISION		
Strategic Objective 3: To work collaboratively with key partners and stakeholders in the development of programmes and activities whilst exploring innovative delivery models which ensure best value for our customers		
Output		Status
12	Implement and promote the East Ayrshire Recreation Plan	
13	Develop regional wide Cultural Strategy	
14	Engage with and support Community Leisure UK in the implementation of the Community UK Business Plan	

SHARING OUR VISION		
Strategic Objective 4: To introduce customer service related performance targets		
Output		Status
15	Benchmark customer service performance targets, identifying appropriate targets and mechanisms for capturing data.	
16	Measure, monitor and report on key performance indicators annually.	
17	Ensure service delivery meets standards required to secure quality marks.	

LEISURE AT THE HEART OF EVERY COMMUNITY

Strategic Objective 1: To work with community, local authority and private providers to develop a Leisure Facility Strategy that identifies all leisure provision throughout East Ayrshire and maximises the opportunities for our communities to participate in leisure activity

Output		Status
18	Develop a Plan for our Outdoor Spaces which supports priority sports and community activities, events and programmes	
19	Develop and implement rolling, 5 year management plans for Annanhill Golf Course and the River Ayr Way	
20	Work with key community partners to develop Business Plan for AM Brown Institute and Catrine Heritage Masterplan	
21	Oversee implementation of the Doon Valley Way and the Lugar Water Trail as part of the Coalfield Communities Landscape Partnership	
22	Work with East Ayrshire Council to expand access arrangements at the Barony Sports Village to provide access to other community leisure facilities out with core school hours.	

LEISURE AT THE HEART OF EVERY COMMUNITY		
Strategic Objective 2: To work with partners to explore funding opportunities for refurbishment and development of leisure facilities		
Output		Status
23	Develop a Studio at the Rose Reilly Sports Centre which enables power assisted, fully inclusive exercise	
24	Develop Business and Redevelopment Plan for Darvel Town Hall	
25	Install community cinema facilities at Stewarton Area Centre to expand the programme	
26	Implement restoration and development plans for Galston Town Hall	
27	Explore the potential for the repatriation of collections to specific Flexible Cultural Hub venues across the region	
28	Develop and implement plans for the reopening of Doon Valley Museum as a Flexible Cultural Hub.	

LEISURE AT THE HEART OF EVERY COMMUNITY		
Strategic Objective 3: To work with East Ayrshire Council in reviewing and refining repair and maintenance plans and schedules for all facilities within our remit which include an annual programme of planned maintenance and decoration		
Output		Status
29	Develop and agree a proactive maintenance programme for each venue/facility	
30	Develop and implement a rolling programme of equipment maintenance and replacement	
31	Fulfil our obligations within East Ayrshire Council's Property Pledge	

LIVING YOUR BEST LIFE		
Strategic Objective 1: To support the development of sustainable pathways that encourage lifelong participation in leisure activities		
Output		Status
32	Develop an East Ayrshire Leisure Sports Development Strategy	
33	Produce a Natural Health Programme that will allow an effective referral process for patients and users of mental health services.	
34	Produce an Outdoor Learning Plan, which supports the school curriculum	

LIVING YOUR BEST LIFE		
Strategic Objective 2: To contribute to a programme of high profile regional and national events, exhibitions, programmes and projects, that are ambitious and outward facing, whilst maximising the impact on our customers and visitors		
Output		Status
35	Establish Strategic Programming Group which will implement and support a community, regional and national programme of events each year	
36	Implement Annual programme of Outdoor Festivals and events	
37	Produce a Business Case for building 500-1000 seater Stadium to attract national athletics programmes	
38	Deliver a high impact/high profile rolling two year visual art and heritage exhibition and event programme across our gallery and museum venues	
39	Complete the five year building renovation and restoration of Dean Castle	
40	Redesign, reimagine and deliver interpretation, interactives, animations, engagement and activity plans for Dean Castle including a re-opening event	

LIVING YOUR BEST LIFE

Strategic Objective 3: To develop activities and services that contribute to the Scottish Government's aspirations for 'A Healthy and Active Nation' and 'A Creative, Open and Connected Nation' and to ensure that East Ayrshire Leisure is at the heart of future trends and initiatives

Output		Status
41	Develop place-based Lifestyle Hub networks to provide pathways for communities to become more engaged in wellbeing activities	
42	Support the design and implementation of community-led creative initiatives	
43	Deliver the Cultural Kilmarnock project which will include refurbishment and development of key heritage venues and spaces, green corridors between town centre heritage sites, encourage active travel and support green, cultural and heritage tourism	
44	Upgrade facilities at Annanhill Golf Course for expansion of female and youth golf	

INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES

Strategic Objective 1: To develop and embed our People Strategy so that employees at all levels, alongside our customers, partners and communities, are engaged and can contribute to the business.

Output		Status
45	Develop the staff intranet to enable a streamlined and digital approach to staff management	
46	Develop IT and Telephony Infrastructure to support new ways of working	
47	Implement digitisation of Systems & Processes	
48	Produce a programme of engagement activities for employees and Trustee Ambassadors	
49	Develop Recognition Award Scheme for our Volunteers	

INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES

Strategic Objective 2: To offer work placements, volunteering and apprenticeships

Output		Status
50	Develop volunteering roles across all areas of the Trust	
51	Support the pathway to higher and further education and employment by establishing a programme of work experience at key venues	
52	Identify and implement opportunities for internships or modern apprenticeships across Trust services	
53	Establish a variety of volunteering placements for the Duke of Edinburgh award scheme	
54	Ensure that monitoring and evaluation demonstrates the impact of our volunteering programme, taking a threefold approach: On the volunteer; on East Ayrshire Leisure; and on the services' users.	

INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES

Strategic Objective 3: To integrate our values into all aspects of our business including Review and Development programme, recruitment, training and meetings. To focus on skills, knowledge and experience in the development of our business and to ensure we invest in industry specialist training which is tailored to meet the needs of our programmes

Output		Status
55	Establish an annual calendar of Open Days and development opportunities for staff, volunteers and members of our communities.	
56	Design an annual Training and Development programme to suit the needs of the service	
57	Implement Organisational Redesign	
58	Develop a proactive Recruitment Process	
59	Develop an Equality and Diversity Statement reflective of the values of East Ayrshire Leisure supporting the development and fair treatment of staff	
60	Implement an Organisational Development Framework	

INVESTING IN OUR PEOPLE & EMBRACING OUR VALUES

Strategic Objective 4: To ensure that our Board of Trustees reflects the community we serve and the need to be both a charitable and commercial organisation

Output		Status
61	Design and annually review Training and Development Plan to support all Trustees	
62	Review Recruitment Process ensuring that the Board of Trustees reflects and supports the aims, objectives and aspirations identified in the East Ayrshire Leisure Trust Constitution	
63	Create and Implement a Youth Board	
64	Create and Implement a programme of Trustee Coffee Chats to engage with communities and customers	
65	Develop a programme of Trustee Ambassador site visits to engage with staff who act as community/customer spokespersons	

CREATING A SOLID FOUNDATION FOR GROWTH

Strategic Objective 1: To review and continually improve and enhance our systems and processes to ensure that they are effective and appropriate in the transformation of our business

Output		Status
66	Review wifi across all our venues	
67	Develop our box office & booking system and operations to enhance customer journey and allow more services to be bookable online	
68	Develop website to include more online and interactive resources	

CREATING A SOLID FOUNDATION FOR GROWTH		
Strategic Objective 2: To develop a collaborative approach with relevant partners to explore wider opportunities that fit within the Trust's vision and values and to explore opportunities to share resources across all our services internally and with key stakeholders		
Output		Status
69	Annual Review of Service Level Agreement	
70	Establish a liaison group at shared sites to ensure cross-service promotion and integrated working arrangements	
71	Develop Business Plan for the Civic Centre South	

CREATING A SOLID FOUNDATION FOR GROWTH		
Strategic Objective 3: To maximise the return from commercial opportunities, especially around retail, hospitality and membership packages, so that we are in a position to fulfil our charitable obligations and become a sustainable organisation		
Output		Status
72	Produce Retail Plan to identify opportunities across venues and organisational areas	
73	Develop a range of Membership Packages	
74	Produce Hospitality Plan which identifies opportunities for bars, cafes, vending and event catering	
75	Carry out the feasibility of developing the Dower House as a conference centre and event space	
76	Produce Commercialisation Plan to identify opportunities across venues	
77	Produce Advertising Plan	

CREATING A SOLID FOUNDATION FOR GROWTH		
Strategic Objective 4: To develop an effective performance management framework		
Output		Status
78	Receive Unqualified external audit	
79	Implement annual internal audit plan and identify improvements	
80	Achieve identified savings targets	
81	Deliver key priorities identified within the Collections Development Strategy and Documentation Procedural Manual and implement Collection Management Action Plan	

PROTECTING OUR ENVIRONMENT		
Strategic Objective 1: To prepare and adopt a Climate Change Declaration on an annual basis which audits our carbon footprint and outlines priorities for carbon reduction		
Output		Status
82	Produce an annual action plan to identify measures to reduce carbon use and improve environmental efficiency.	
83	Establish a carbon offset strategy through woodland creation	
84	Produce programme for replacing Trust vehicles with electric or more sustainable alternatives	
85	Develop Climate Change Strategy with target of achieving Net Zero	

PROTECTING OUR ENVIRONMENT		
Strategic Objective 2: To adopt the principles of Visit Scotland's Green Tourism Business Scheme to reduce the environment impact of our business		
Output		Status
86	Develop an action plan to adopt the principles of the Green Business Scheme	
87	Introduce waste recycling across Trust venues	
88	Introduce a hospitality deposit return scheme to address new guidelines	

PROTECTING OUR ENVIRONMENT		
Strategic Objective 3: To implement a Sustainable Transport Strategy which encourages active travel in all our operations and with our staff and customers		
Output		Status
89	Develop an organisational wide Sustainable Transport Plan and embed the principles of Active and Sustainable Travel throughout our organisation, projects and programmes	
90	Carry out a programme of staff and customer awareness sessions	
91	Deliver the first phase of the Kilmarnock Green Infinity Loop project which promotes active travel and makes closer connections between communities	

PERFORMANCE & AUDIT SUB COMMITTEE



EXTERNAL AUDIT PLAN 2023/24

Date: 4 June 2024

Agenda Item: 6

Report by: Lorraine Russell, Strategic Lead – Creating a Solid Foundation for Growth

I PURPOSE

- 1.1 The purpose of this report is to present the External Audit Plan for 2023/24 for noting by the Sub-Committee.

2 BACKGROUND/CONSIDERATIONS

- 2.1 Azets Audit Services (previously Scott Moncrieff) were reappointed as East Ayrshire Leisure Trust's External Auditors in 2022. The contract is for 3 years with 3 1-year extensions.
- 2.2 The External Audit Plan is attached as Appendix I to this report. The document details the work plan which will underpin the 2023/24 External Audit and sets out how both the Board and Azets will meet their respective responsibilities under charities legislation and International Standards of Auditing.
- 2.3 The projected timescales for the audit allows for completion in July 2024, and this will allow the audited accounts to be presented to the AGM and then to the Council as part of the 2023/24 performance report.

Recommendation/s:

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

- i. Consider and note the External Audit Plan for 2023/24; and
- ii. Otherwise note the content of this report.

Signature: Lorraine Russell

Designation: Strategic Lead – Creating a Solid Foundation for Growth

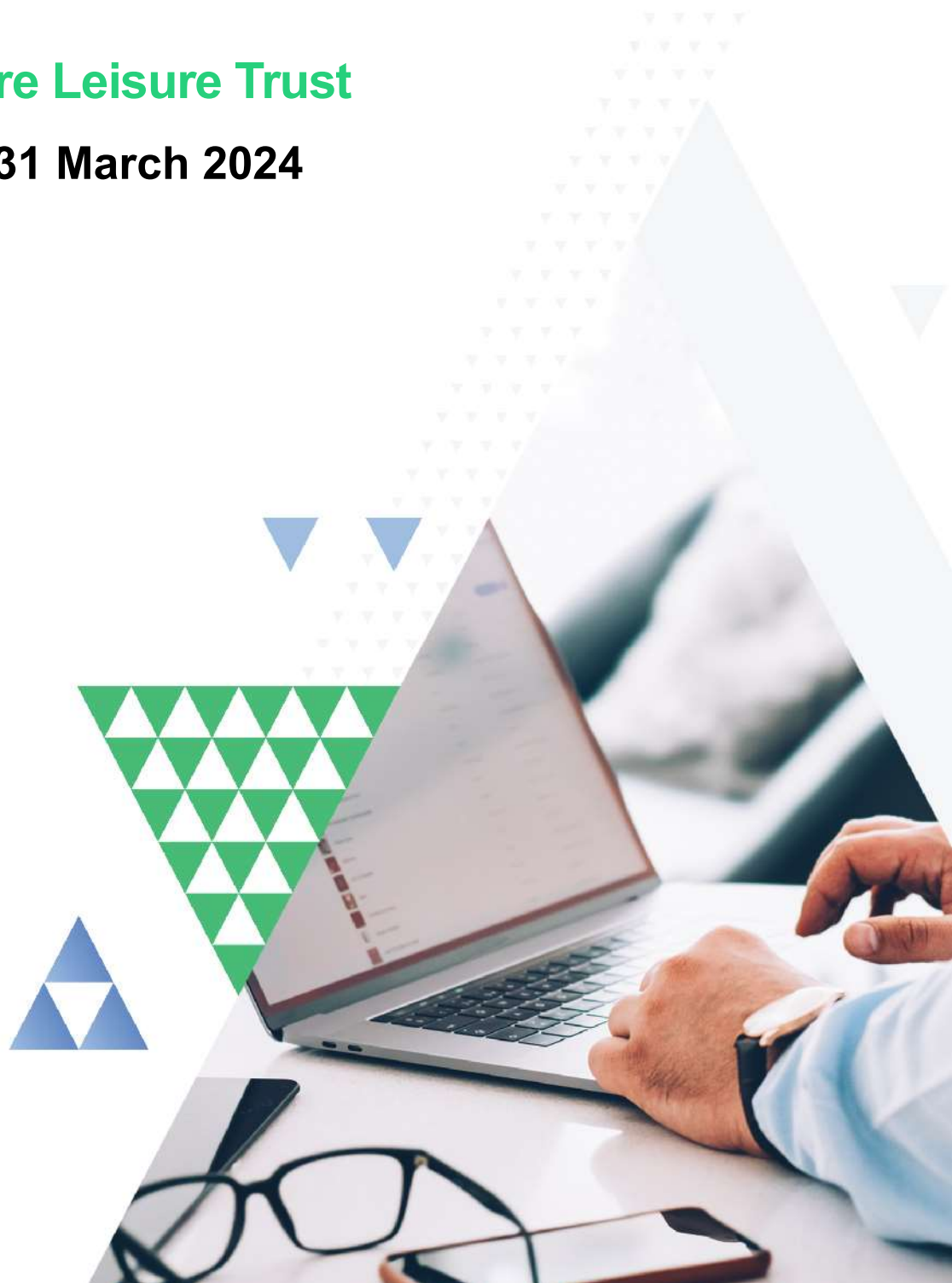
Date: 22 May 2024



Audit Plan

East Ayrshire Leisure Trust

Year ended 31 March 2024



Strictly Private & Confidential

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

Our ref: SACH/SALO/EASTAL01
24 April 2024

Dear Sirs

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

We are writing to confirm the audit arrangements in respect East Ayrshire Leisure Trust ('the Trust') for the year ended 31 March 2024.

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

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

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

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

Yours faithfully



Nick Bennett
Senior Statutory Auditor
Azets Audit Services

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VAT Registration No. 219 0608 22. Registered office: 2nd Floor, Regis House, 45 King William St, London EC4R 9AN. Registered to carry on audit work in the UK under Firm Number COO4632199 and regulated for a range of investment business activities by the Institute of Chartered Accountants in England & Wales. The term 'Board Director' is used to refer to a statutory director and principal of the company as registered at Companies House. Any other designations that include the term 'Partner' or 'Director' are not registered statutory directors or principals of the registered company.

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1. Audit scope and general approach

Audit Scope

This section of our letter sets out the scope and nature of our audit and should be considered in conjunction with our letter of engagement dated 24 April 2024.

General approach

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

As part of our general approach, we will:

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. We include an explanation in the auditor's report of the extent to which the audit was capable of detecting irregularities, including fraud and respective responsibilities for prevention and detection of fraud.

New audit requirements for financial statements with periods commencing on/after 15 December 2021

UK audit firms are implementing a revised set of requirements for audits of financial statements with periods commencing on or after 15 December 2021. These revised requirements will have a significant impact on the way we perform our audits, particularly how we assess the risk of material misstatement in an entity's financial statements, our approach to the audit of fraud, and the ways we ensure our audits are performed in line with regulatory requirements and to a high standard.

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An appendix to this document provides further detail on the implications of these new requirements.

Materiality

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

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

Any identified errors greater than £8,950 will be recorded and discussed with you and, if not adjusted, confirmed as immaterial as part of your letter of representation to us.

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

Accounting systems and internal controls

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

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

Going concern

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

Management responsibility

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

Auditor responsibility

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

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

Related party transactions

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

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

2. Significant and other risks of material misstatement

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

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

Significant risks at the financial statement level

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

Identified risk of material misstatement	Audit approach
<p>Management override of controls Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p>Although the level of risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities. Due to the unpredictable way in which such override could occur, it is a risk of material misstatement due to fraud and thus a significant risk</p> <p>Risk of material misstatement: High</p>	<p>Whilst we do not suspect any incidences of management override, we will review the accounting records for significant transactions that are outside the normal course of business and obtain evidence to ensure that these are valid and accounted for correctly.</p> <p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> • Review of accounting estimates, judgements and decisions made by management; • Testing of journal entries; and • Review of any unusual significant transactions.
<p>Going concern including The Trustees must undertake a formal assessment of the Trust's ability to continue as a going concern for at least 12 months following the signing of the financial statements at both the planning stage of the audit and at the date the financial statements are signed.</p>	<p>In respect of going concern for each entity, we will review:</p> <ul style="list-style-type: none"> • your assessment of going concern at planning and at the date of signing the financial statements; • budgets covering the 12 month period from the signing date of the financial statements; • post year end management accounts; and

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We have designed our audit procedures in order to obtain sufficient appropriate audit evidence over the above risks.

Risk of material misstatement: Medium

- the cash position at date of approval of the accounts.

We will also have a detailed discussion with the finance team in respect of going concern.

Finally, we will ask the Trustees, via the letter of representation, to confirm that the Trustees have concluded that each entity in the group is a going concern.

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

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

Identified risk of material misstatement	Audit approach
<p>Fraud in revenue recognition Material misstatement due to fraudulent financial reporting relating to revenue recognition is a presumed risk in ISA 240 (The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements).</p> <p>Inherent risk of material misstatement:</p> <ul style="list-style-type: none"> Revenue (Occurrence, Completeness, Cut-off): High 	<p>Whilst we do not suspect any incidences of fraud or error, we will evaluate each type of income transaction and document our conclusions.</p> <p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> Review and testing of revenue recognition policies; Detailed substantive testing on material revenue streams; and Substantive analytical procedures.
<p>Pension Assumptions An actuarial estimate of the pension fund asset/liability is calculated on an annual basis under FRS 102 and on a triennial funding basis by an independent firm of actuaries with specialist knowledge and experience. The estimates are based on the most up to date membership data held by the pension fund and have regard to local factors such as mortality rates and expected pay rises with other assumptions around inflation when calculating the liabilities. There is a risk that the assumptions used are not appropriate.</p> <p>Inherent risk of material misstatement:</p> <ul style="list-style-type: none"> Pensions (Valuation, Accuracy, Completeness): High 	<p>We will review the controls in place to ensure that the data provided from the pension fund to the actuary is complete and accurate. We will review the reasonableness of the assumptions used in the calculation against other local government pension fund actuaries and other observable data. We will agree the disclosures in the financial statements to information provided by the actuary.</p>

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3. Audit team and timetable

Audit team

Our audit team will be as follows:

Role	Name	Email
Senior Statutory Auditor	Sally Cheeney	Sally.Cheeney@azets.co.uk
Manager	Sarah Lowe	Sarah.Lowe@azets.co.uk
Senior	Frances Walker	Frances.Walker@azets.co.uk
Associate	Callum McFarlane	Callum.McFarlane@azets.co.uk
Associate	Jack Little	Jack.Little@azets.co.uk

Timetable

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

Event	Date
Audit planning meeting	13 February 2024
Accounts information to be provided to Azets	26 April 2024
Performance & Audit Sub Committee at which the external audit plan will be considered	14 May 2024
Final audit	27 May 2024
Audit Committee/Board meeting	20 August 2024
Target date of approval of accounts	10 September 2024
Statutory filing deadline	31 December 2024

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

4. Fees

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

	Agreed fee £
Audit of Financial Statements	22,000

Our fee proposal is on the basis that:

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

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

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

5. Audit independence and objectivity

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

Non-audit services

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

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

6. Use of this letter

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

7. Confirmation of arrangements

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

Yours sincerely / faithfully

A handwritten signature in black ink that reads 'Nick Bennett'.

Nick Bennett
Senior Statutory Auditor
Azets Audit Services Limited

I confirm the arrangements set out above:

.....

Name:

Position:

Date:

For and on behalf of East Ayrshire Leisure Trust

Appendix: Implications of Revised Auditing Standards for periods commencing on/after 15 December 2021

Revised requirements for audits of financial statements with periods commencing on or after 15 December 2021 will have a significant impact on the way perform our audits, particularly how we assess the risk of material misstatement, our approach to the audit of fraud, and the ways we ensure our audits are performed in line with regulatory requirements and to a high standard. The in-depth nature of these additional procedures, as well as updated tools and techniques that may come into scope will also provide additional opportunity to provide insights and constructive feedback on the way you manage risks within your organisation.

The table below provides further detail on the implications of these new requirements.

Key change	Potential impact on the entity & our approach
An enhanced risk identification and assessment process, in turn promoting more focused auditor responses to identified risks	<p>Management and those charged with governance may receive more up-front questions from us as we plan the audit and identify and assess risks of material misstatement.</p> <p>We may conduct planning and risk assessment procedures at a different time to previous engagements to ensure that our understanding is comprehensive, and that information leveraged as part of an effective and efficient approach.</p> <p>To facilitate a more robust risk-assessment process, we may request additional information to enhance our understanding of systems, processes and controls. For example, we may request:</p> <ul style="list-style-type: none"> • a better understanding of an entity's business model and how it integrates the use of information technology (IT); • more information about an entity's own risk assessment process and process for monitoring its system of internal control; • more detailed narratives about how transactions are initiated, recorded, processed and reported; • support such as policies and procedure manuals, flowcharts and other supporting documentation to validate our understanding of the information systems relevant to the preparation of financial statements; and • more information (or ask more questions) to support our inherent risk assessment, given there are new factors to consider in completing the assessment. <p>This information not only informs our risk assessment but also assists us in determining an appropriate response to risks identified including, where warranted, new significant risks which would require a different response.</p>

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Understanding and acting on risks associated with IT

We will be asking more focused questions and making additional information requests to better understand the IT environment at the entity, including:

- IT applications, including data warehouses and report writers;
- supporting IT infrastructure (i.e., network, operating systems, databases and their related hardware and software);
- IT processes (i.e., managing program changes, IT environment changes, and IT operations); and
- IT personnel involved in the IT processes.

Combined with the identified controls that may be needed to address the identified and assessed risks of material misstatement, this understanding may also identify risks (and potentially new risks) arising from the use of IT. Therefore, we will be asking more focused questions and requesting additional information to understand the general IT controls that address such risks. For example, we may have additional questions in relation to general IT controls over journal entries (e.g., segregation of duties related to parking and posting entries) to address risks arising from the use of IT.

Depending on the complexity of systems and associated risks, we may also involve additional team members, such as IT specialists, who may need to engage with members of the entity's IT team who were not previously involved in the audit process.

Enhanced procedures in connection with fraud

We will be asking more targeted questions as part of an enhanced approach to fraud, including:

- asking questions of anyone in the entity that deals with allegations, if any, of fraud raised by employees or related parties; and
- discussing with those charged with governance the risks of material fraud, including those specific to the sector(s) in which the entity operates.

Combined with other information, and any inconsistencies in responses from those charged with governance and management, we then determine implications for further procedures as part of our audit. Work in connection with fraud may also now include the use of audit data analytics, or the inclusion of specialists in our engagement team (for example, with forensic accounting experience) to ensure we obtain sufficient appropriate audit evidence to conclude whether the financial statements are materially misstated as a result of fraud.

In addition to existing communication and reporting requirements relating to irregularities and fraud, there may also be additional matters we report to those charged with governance in connection with management's process for identifying and responding to the

	<p>risks of fraud in the entity and our assessment of the risks of material misstatement due to fraud.</p> <p>These enhanced requirements may assist in the prevention and detection of material fraud, though do not provide absolute assurance that all fraud is detected or alter the fact that the primary responsibility for prevention and detection of fraud rests with both those charged with governance and management.</p>
Enhanced requirements relating to exercising professional scepticism	<p>Challenge, scepticism and the application of appropriate professional judgement are key components of our audit approach. You may receive additional inquiries if information is found that contradicts what our teams have already learned in the audit or in instances where records or documents seen in the course of the audit appear to have been tampered with, or to not be authentic.</p> <p>We may also seek further independent verification of amounts with banks or lenders, suppliers or customers depending on our appraisal of risk in certain areas.</p>
Using the right resources, in the right way, at the right time	<p>One of our new strategic quality objectives sets out that we will strive to use the right resource, in the right way, at the right time. On a specific engagement this may mean increasing the use of specialists (for example in relation to general IT controls, forensic accounting or valuations) or changing the shape of the audit engagement team to ensure that we are able to provide appropriate challenge and feedback in specialist areas.</p> <p>This will include appropriate use of technology, including data analytics. These changes are an expectation of all new audit standards that apply for December 2022 year end audits onwards and short periods commencing on/after 15 December 2021.</p>

Appendix: Materiality

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

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

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

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

Our assessment of materiality for this year ended 31 March 2024 was calculated as follows.

	Value (£)	Basis(£)	Explanation
Overall materiality for the financial statements	179,000	2% of prior year income	Accounts materially misstated where total errors exceed this value.
Performance materiality	134,250	75% of overall materiality	Work performed to capture individual errors at this level.
Trivial threshold	8,950	5% of overall materiality	All errors greater than this are reported.

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

INTERNAL AUDIT PLAN

Date: 4 June 2024

Agenda Item: 7

Report by: Jackie Biggart, Executive Lead: People, Policy & Performance

I PURPOSE OF REPORT

- 1.1 The purpose of this report is to provide Trustees with an update on prior audit plans and to outline the proposed Internal Audit Plan 2024/25 for consideration and approval.

2 BACKGROUND

- 2.1 East Ayrshire Leisure Trust continues to gain support from East Ayrshire Council's Internal Audit team through the Service Level Agreement. The Trust continues to work in partnership with Internal Audit to provide independent assurance to both Trustees and the Council that our risk management, governance and internal control processes are operating effectively.
- 2.2 The Trust gains further assurance through the work Internal Audit undertake for the Council such as an audit of payroll and accounts payable; these are shared systems operated by both EAC and the Trust. A Rolling Assurance Programme is also in place for Heritage Assets held by the Trust on behalf of the Council, with work focussing on physically checking the existence and management of assets across various locations with a focus on high financial value assets.
- 2.3 A significant amount of work has been undertaken throughout 2023/24. However it has been established that in some cases the scope of the work was greater than anticipated. Therefore, to conclude assignments, including follow up reviews, previous actions are detailed within the 2024/25 Internal Audit plan.

3 PROPOSED AUDIT PLAN 2024/25

- 3.1 The Senior Management has given the 2024/25 Internal Audit Plan consideration and the following programme is now submitted for consideration and approval:-

Assignment Title	Type of Audit Activity	Description
Libraries Equalities & Human Rights Compliance	Regularity	A regularity assignment to assess compliance of Libraries with the Equality Act 2010 and Equalities and Human Rights Commission Guidance.
Stock & Inventory Controls	Systems Review	A systems review of stock and inventory processes.
Advisory Contingency	Advisory	Advisory work which may include detailing the assessment of risk and suggested control measures associated with the establishment of a trading subsidiary.
Protection of property and people	Follow Up Review	To assess the implementation of the recommendations within initial report.

Performance indicators	Follow Up Review	To assess the implementation of the recommendations within initial report
Development of key documents	Follow Up Review	To assess the implementation of the recommendations within initial report
Shared sites	Follow Up Review	To assess the implementation of the recommendations within initial report
Stock & inventory controls	Follow Up Review	To assess the implementation of the recommendations within initial report
Libraries equalities & human rights compliance	Follow Up Review	To assess the implementation of the recommendations within initial report

4. CONCLUSION

- 4.1 It is essential that processes are regularly reviewed and, where required, amended to reflect the needs of the organisation. To ensure that the audit planning process is efficient and effective the Trust will forward plan the priorities associated and aligned to the risk register within timescales of the Strategic Vision. This will be reviewed with East Ayrshire Council's Internal Audit team on an annual basis. The plan would continue to be flexible and if there is a requirement to react to unplanned or adhoc. work, the Internal Audit Plan would be reviewed and Trustees informed.

Recommendation/s:

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

- i. Considers and approve the Internal Audit Plan 2024/25 as proposed in this report;
- ii. Note the proposal for long term planning of audit priorities; and
- iii. Otherwise, note the content of this report.

Signature: Jackie Biggart

Designation: Executive Lead: People, Policy & Performance

Date: 14 May 2024