

County Buildings
Wellington Square
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10 April 2024

**To: Councillors Saxton (Chair), Bell, Cochrane, Cullen, Dixon,
Kilpatrick, Scott and Weir**

All other Elected Members for information only

Dear Councillor

SERVICE AND PARTNERSHIPS PERFORMANCE PANEL

You are requested to participate in the above Panel to be held on **Tuesday, 16 April 2024 at 10.00 a.m.** for the purpose of considering the undernoted business.

This meeting will be held in the County Hall, County Buildings, Ayr on a hybrid basis for Elected Members, will be live-streamed and available to view at <https://south-ayrshire.public-i.tv/>

Yours sincerely

CATRIONA CAVES
Chief Governance Officer

B U S I N E S S

1. Declarations of Interest.
2. Minutes of previous meeting of 5 March 2024 (copy herewith).
3. Action Log and Work Programme (copy herewith).
4. 2022-25 Council Workforce Plan Update – Submit report by the Director of Communities and Transformation (copy herewith).
5. The Quay Zone Performance Report – Submit report by the Director of Communities and Transformation (copy herewith).

For more information on any of the items on this agenda, please telephone Andrew Gibson,
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Agenda Item No 2**SERVICE AND PARTNERSHIPS PERFORMANCE PANEL**

Minutes of hybrid webcast meeting on
5 March 2024 at 10.00 a.m.

Present
in County
Buildings: Councillors Philip Saxton (Chair), Gavin Scott and George Weir.

Present
Remotely: Councillors Kenneth Bell, Ian Cochrane and Chris Cullen.

Apologies: Councillors Mark Dixon and Mary Kilpatrick.

Attending
in County
Buildings: G. Hunter, Assistant Director – Communities; W. Carlaw, Service Lead – Democratic Governance; J. Tait, Service Lead – Thriving Communities; and A. Gibson, Committee Services Officer.

Chair's Remarks.

The Chair

- (1) welcomed everyone to the meeting; and
- (2) outlined the procedures for conducting this meeting and advised that this meeting would be broadcast live.

1. Sederunt and Declarations of Interest.

The Chair called the Sederunt for the meeting and having called the roll, confirmed that that there were no declarations of interest by Members of the Panel in terms of Council Standing Order No. 17 and the Councillors' Code of Conduct.

2. Minutes of previous meeting.

The Minutes of 9 January 2024 ([issued](#)) were submitted and approved.

3. Action Log and Work Programme

There was submitted an update of the Action Log and Work Programme ([issued](#)) for this Panel.

Having heard the Assistant Director – Communities give a verbal update on the Action Log and Work Programme, he advised that in relation to no.3 on the Action Log, relating to “Update on ERDF Business Support” he would report back to this Panel on progress of the Ambition Fund.

A Member of the Panel stated that, in his view, the actions relating to numbers 1 and 2 in the Action Log arising from the South Ayrshire Way Strategic Change Programme report considered at this Panel on 9 January 2024 were not yet complete, but had been marked as such. The Assistant Director – Communities advised that he would update the Action Log on these entries with further updates relating to the Shaping our Future Council Briefing sessions.

Having heard a Panel Member, it was agreed that the Assistant Director – Communities would provide information in the column “Latest Update” in respect of all the entries in the Work Programme, for future meetings.

The Panel

Decided:

- (1) to agree the current position with regard to the Action Log; and
- (2) to note the current status of the Work Programme.

4. Community Learning and Development (CLD) Progress Visit 2023

There was submitted a report ([issued](#)) of 22 February 2024 by the Director of Strategic Change and Communities providing information on the outcome and feedback from the Community Learning and Development (CLD) progress visit 2023.

A Member of the Panel enquired as to detail on the good practice that the inspectors had identified which had still to be reported on. The Service Lead - Thriving Communities advised that there was to be no follow-up visit however the inspectors had asked for case studies from particular areas, namely school leaver destination and approach and the modern apprenticeship programme .

Having heard a Member of the Panel, it was confirmed that a report had been considered at Cabinet on 14 February 2024 seeking approval to consult on a new CLD Plan 2024-2027. It was also noted that the report contained information on the progress visit.

After a Member of the Panel requested detail on the current position of the South Ayrshire Youth Forum, he was advised that a report on this matter would be presented to Cabinet in due course and that there was ongoing work on the Youth Cabinet and Council Youth Strategy.

Having heard a Member of the Panel enquire as to officers’ views on the proposed areas for development, the Service Lead - Thriving Communities responded that identified areas included voices of young people, building capacity within our communities for example, work in Dundonald, Glendoune and Wallacetown and that what was being requested could be achieved by the Council.

The Panel

Decided:

- (1) to approve the report and findings from the CLD progress visit contained in Appendix 3 of the report and recognise the positive feedback from HM Inspectors; and
- (2) to agree that the findings from the report be shared with partners and published.

5. Girvan's Story, Heritage and Place Programme.

There was submitted a report ([issued](#)) of 22 February 2024 by the Director of Strategic Change and Communities providing an update on activities and outlining key programme events in regard to Girvan's Story, Heritage and Place Development Phase activities over the next year.

Members of the Panel referred to the report stating that applications were approved by HES and NLHF in Spring 2023 and that the Girvan's Story Project was awarded £170,000 in development stage funding and requested a breakdown of how the amount awarded was being utilised. The Assistant Director – Communities responded and advised that £70,000 was being used for salaries, £70,000 for consultation fees and £30,000 for community engagement. It was agreed that the Assistant Director Communities would provide a Briefing Note to Members relating to details on the consultants that would be used and a breakdown of the fees.

A Member of the Panel referred to the Heritage and Place Programme (H&PP) with applicants being encouraged to apply to the National Lottery Heritage Fund (NLHF) to part match-fund applications to their own H&PP and asked for further details on this matter. The Assistant Director - Communities advised that match funding costs would not be known at this stage and that he would provide a Briefing Note to Members on the costs detailed within this report.

Having heard a Member of the Panel, it was noted that the Assistant Director - Communities would respond directly to a Panel Member after the meeting in respect to the word "Route" used in paragraph 5.2 of the report.

A Member of the Panel intimated his congratulations to the staff that had been involved in this Programme and the community engagement that would be undertaken.

The Panel, having acknowledged the progress made to date in terms of a successful grant funding application to Historic Environment Scotland and the National Lottery Heritage Fund, including recent formal Permission to Start

Decided: to note the contents of the report and supported the approaches and activities, as set out in the report.

The meeting ended at 10.35 a.m.

SERVICE AND PARTNERSHIPS PERFORMANCE PANEL – ACTION LOG AND WORK PROGRAMME

No.	Date of Meeting	Issue	Actions	Assigned to	Update	Completed
1.	9 January 2024	South Ayrshire Way Strategic Change Programme	To provide Members with the salary costs to date by way of a Briefing Note	Service Lead – Policy, Performance and Community Planning	The Depute Chief Executive and Director for Education has briefed members on the future of the Strategic Change Programme as part of the ‘Shaping our Future Council’ briefing sessions.	On 6 March, Council approved a new structure to enable the transformation of the Council to progress at pace. This includes revised remits for senior officers and staffing changes that will be taken forward to deliver transformational priorities.

2.	9 January 2024	South Ayrshire Way Strategic Change Programme	Members Briefing to provide the rationale on the projects that had been chosen, timelines and current progress etc	Service Lead – Policy, Performance and Community Planning	The Depute Chief Executive and Director for Education has briefed members on the future of the Strategic Change Programme as part of the ‘Shaping our Future Council’ briefing sessions.	Council approved 4 new priority areas for transformation on the 6 March. ‘Our Workforce’, ‘Our technology’ and ‘Our assets’ and ‘Our Delivery Model’. The new transformation portfolio and projects will be presented to the first meeting of the new transformation board on 1 May.
3.	9 January 2024	Update on ERDF Business Support	To provide a Briefing Note on how small and medium sized organisations could apply for funding	Assistant Director – Communities	ERDF programme has ended – New Ambition programme will be launched during April 2024.	The Assistant Director – Communities will report back on progress of the SPF funded Ambition Fund once launched.
4.	5 March 2024	Action Log and Work Programme	To provide information in the column “Latest Update” in respect of all entries in the Work Programme	Assistant Director - Communities	To be updated for the Action Log and Work Programme issued to Members for the meeting on 16 April 2024	Yes
5.	5 March 2024	Girvan’s Story, Heritage and Placement Programme	Briefing Note to Members relating to (1) details on the consultants that would be used and a breakdown of the fees; and (2) the costs detailed within the report	Assistant Director - Communities	To be provided by 16 April 2024	Sent by email to Panel Members.

	Issue	Actions	Assigned To	Due Date To Panel	Latest update
1.	Developer Contributions	Full year update (April 2023 to March 2024)	Director of Housing, Operations and Development	14 May 2024	Item deferred - full year report for April 2023 to March 2024 will be provided
2.	Scottish Fire And Rescue – Draft Strategic Plan 2023-26	Advising Members of consultation process in relation to draft plan	Director of Communities and Transformation	14 May 2024	Awaiting report
3.	Fleet Strategy 2021-2026 Progress Report	Annual Update	Director of Housing, Operations and Development	14 May 2024	Awaiting report
4.	Community Wealth Building Programme	Scrutiny of annual progress report	Director of Communities and Transformation	14 May 2024	Awaiting report
5.	Joint Inspection of Adult Community Health and Care Services	6-monthly update	Director of Health and Social Care Partnership	14 May 2024	Awaiting report
6.	Participatory Budgeting Activity 2023/2024 - Update	Update report as part of regular community engagement reporting (April 2023 to March 2024)	Director of Communities and Transformation	14 May 2024	Awaiting report
7.	Local Performance Report: Police Scotland	Information about mid-year performance	Director of Communities and Transformation	11 June 2024	Awaiting report

8.	Local Performance Report: Scottish Fire and Rescue – 2023/24 Full Year Performance and Service Update Report	Provide Members with information about performance of the Scottish Fire and Rescue Service in South Ayrshire	Director of Communities and Transformation	11 June 2024	Awaiting report
9.	Joint Inspection of Adult Community Health and Care Services	To provide an update	Head of Community Health and Care Services	11 June 2024	Awaiting report
10.	Ayrshire Roads Alliance Service Plan 2024/25 and Performance Report 2023/24	Present the ARA Service Plan and performance report (prior to submission to Cabinet	Head of Ayrshire Roads Alliance	11 June 2024	Awaiting report
11.	Complaints - Scrutiny Update - Period: 1 October 2023 to 31 March 2024	Provide statistics for scrutiny (6-monthly report)	Chief Governance Officer	11 June 2024	Awaiting report
12.	Local Government Benchmarking Framework 2022/23	To advise Members regarding the difference benchmarking is making within SAC.	Director of Communities and Transformation	11 June 2024	Awaiting report
13.	Service Plans 2024/25	Scrutiny prior to submission to Council	Director of Communities and Transformation	11 June 2024	Awaiting report
14.	South Ayrshire Way Strategic Change Programme	Update on progress	Director of Communities and Transformation	11 June 2024	Awaiting report

South Ayrshire Council

**Report by Director of Communities and Transformation
to Service and Partnership Performance Panel
of 16 April 2024**

Subject: 2022-25 Council Workforce Plan Update

1. Purpose

1.1 The purpose of this report is to provide further updates requested by the Panel on October 2023.

2. Recommendation

2.1 It is recommended that the Panel scrutinises the contents of the report.

3. Background

3.1 The Council's current 3-year workforce plan was considered by the Panel on 25 October 2022 and approved by the Cabinet on 29 November 2022.

3.2 Section 9 of the workforce plan contains an Action Plan which sets out a broad range of activities that will progress throughout 2022-2025.

3.3 Actions with an implementation date up to December 2023 were presented to the Panel in October 2023 as part of the Workforce Plan annual update.

3.4 The Panel requested the following updates to be presented in April 2024:

- Progress on those actions which required an extension and revision beyond their implementation date of December 2023.
- Further clarity on proposed workforce planning governance and oversight and associated preparation for the 2024 Best Value thematic audit.

3.5 Audit Scotland undertook a thematic audit on 'workforce innovation' during January 2024, with a focus on:

- How effectively Councils' workforce plans are integrated with its strategic plans and priorities.
- How effectively digital technology has been used to support workforce productivity and improve service quality and outcomes.

- How effectively the Council is using hybrid and remote working and other innovative working practice such as a four-day week to achieve service and staff benefits.
- What innovative practice the Council is using to develop its future workforce capacity and skills needs and manage staff reductions in line with its priorities.
- What progress the Council has made with sharing roles or functions across its services and/ or with other Councils and partners.
- How effectively the Council is measuring the impact of its workforce planning approach.

3.6 A range of support services assisted with the audit, including Organisational Development, Human Resources, Strategic Change, and ICT. The auditors met directly with a Trade Union representative.

3.7 Audit Scotland completed their audit in February and will report their findings in full directly to the Audit and Governance Panel on 20 March 2024.

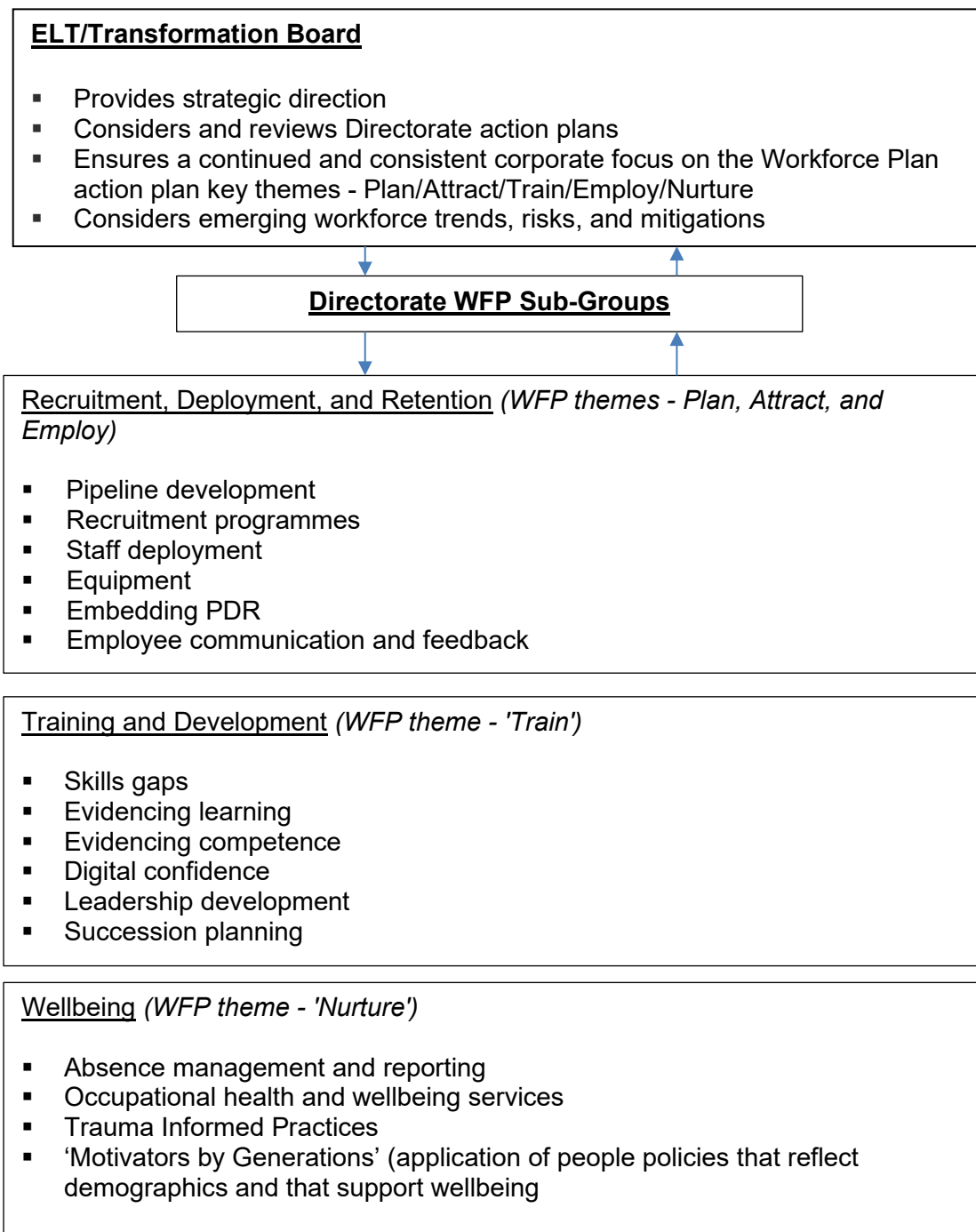
3.8 Audit Scotland have advised that they consider their report positive, and have made the following recommendations:

- The Council should develop performance measures and targets to monitor the impact of its workforce planning approach with data on future skills and capacity projections or any plans for various scenarios detailed. Additionally, workforce data such as the number of casual staff, age profile of staff and staff turnover should also be reported regularly to members.
- The Council should measure and report on the impact that digital technology has on its service delivery and outcomes, including how this can shape its workforce of the future.
- The Council should prioritise the development of workforce planning reporting tools in Oracle Fusion to aid managers in decision-making.

4. Proposals

4.1 The Panel is requested to note the progress of the relevant actions within [Appendix 1](#).

4.2 The Panel is also requested to note the creation of Directorate workforce planning sub-groups shown on the next page (each led by an Assistant Director). The groups will consider a range of workforce planning activities and actions within their Directorate, and report to the newly created Transformation Board which was presented to Council on 6 March 2024. (The HSCP already has a similar oversight process in place to support its distinct workforce plan.)



4.3 Members are requested to note that both the Directorate sub-groups and the Transformation Board will progress the recommendations contained within the Audit Scotland report.

4.4 The Panel will receive a further annual update in October 2024 on those activities with the workforce plan action plan with a completion date of December 2024.

5. Legal and Procurement Implications

5.1 There are no legal implications arising from this report.

5.2 There are no procurement implications arising from this report.

6. Financial Implications

- 6.1 No immediate implications applicable as the workforce plan is a strategic document. However, where any activity within the Action Plan requires further consideration from a financial perspective, this will be brought back to Panel and via existing governance mechanisms related to staffing and establishment changes.

7. Human Resources Implications

- 7.1 Not applicable, however the delivery of the workforce plan is based upon Lead and Support services identified as owners in the Action Plan having sufficient resource to undertake their specific actions.

8. Risk

8.1 *Risk Implications of Adopting the Recommendations*

- 8.1.1 There are no risks associated with adopting the recommendations.

8.2 *Risk Implications of Rejecting the Recommendations*

- 8.2.1 The risks associated with rejecting the recommendations are:

- (i) Failure to meet the recommendations related to workforce planning contained within the 2021 Best Value Audit, and the 2024 Workforce Thematic Audit.
- (ii) Failure to meet the actions contained within the Health and Social Care workforce plan approved by the Scottish Government and the Integrated Joint Board.

9. Equalities

- 9.1 An Equalities Impact Assessment (EQIA), (including the Fairer Scotland Duty in respect of any Strategic decision), was completed as part of the development of the 2022-25 workforce plan.

10. Sustainable Development Implications

- 10.1 ***Considering Strategic Environmental Assessment (SEA)*** - The Scottish Government Gateway has been contacted regarding this plan, policy, programme or strategy, and it has been determined that an SEA will not be pursued.

11. Options Appraisal

- 11.1 An options appraisal has not been carried out in relation to the subject matter of this report.

12. Link to Council Plan

- 12.1 The matters referred to in this report contribute to Commitment 1 of the Council Plan: Effective Leadership that Promotes Fairness

13/

13. Results of Consultation

- 13.1 There has been no public consultation on the contents of this report.
- 13.2 Consultation has taken place with Councillor Ian Davis, Portfolio Holder for Finance, Human Resources and ICT, and the contents of this report reflect any feedback provided.
- 13.3 Consultation has taken place with Trade Unions and the contents of this report reflect any feedback provided.

Background Papers **Report to Service and Performance Panel of 25 October 2022**
[2022-25 Council Workforce Plan](#) (Action Plan – Section 9)

[South Ayrshire HSCP Workforce Plan 2022-25](#) (Action Plan – Section 7)

Report to South Ayrshire Council of 6 March 2024 - [Shaping Our Future Council](#)

Report to Audit and Governance Panel of 20 March 2024 - [Audit Scotland: Workforce Innovation – How Councils are Responding to Workforce Challenges](#)

Person to Contact **Gillian Farrell – Service Lead, Organisational Development and Customer Services**
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Date: 5 April 2024

Number	Action	Original Due Date	Revised Due Date approved at Oct Panel	Owner	Previous Update	Current Update and Status
WOR05	Align future Workforce Monitoring equality reports with workforce planning reports and updates.	December 2023	March 2024	Policy, Performance and Community Planning	<i>The Equality Outcomes and Mainstreaming Report was published in April 2023 which included workforce monitoring data. However there has been limited access to workforce reporting data since Fusion went live, and the Community Planning and Equalities Officer role has not been filled. On that basis an extension of March 2024 is requested to meet this action fully.</i>	<p>Update - The Equalities Senior Policy Planning Officer took up post in December 2023. Future workforce plans and employee equality outcomes and mainstreaming reports will consider corporate workforce planning themes to ensure alignment. Policy and Performance and Organisational Development will input into the Oracle Fusion reporting development group.</p> <p>Status – complete</p>
WOR08	Review and re-launch of the exit and starter surveys.	December 2023	Was marked as on target at the time	Organisational Development	<i>Revised surveys developed and short pilot proposed and will be placed on a new platform with assistance from ICT.</i>	<p>Update – both surveys went live in December 2023. The exit survey will be further embedded into the Oracle employee resignation process during 2024. Data from both surveys will be presented at the workforce plan annual update in November 2024.</p> <p>Status – complete.</p>
WOR10	Consider and progress recommendations within the Digital Maturity Assessment (DMA).	December 2023	Was marked as on target at the time	ICT	<i>Development of the next iteration of the corporate Digital Strategy incorporates recommendations from the DMA, and the Council will take part in the revised Digital Office maturity process during 2024 and 2025.</i>	<p>Update – The Council’s Digital and ICT Strategy was approved by Council on the 7th December 2023.</p> <p>Status - complete</p>

Number	Action	Original Due Date	Revised Due Date approved at Oct Panel	Owner	Previous Update	Current Update and Status
WOR 19	Consideration of notice period requirements to ensure the Council is consistent with other employers.	June 2023	December 2023	Human Resources	<i>Some initial benchmarking carried out however this piece of work was put on hold due Oracle Fusion. HR will now resume with a proposed revised timescale of December 2023</i>	<p>Changes to notice periods has now been discussed at CLT and a survey has now gone out to all Service Leads to gauge their feedback and comment on the proposal. The Chief HR Advisor will present results at CTL and discuss at next TU Liaison meeting prior to a final decision being made.</p> <p>Status - complete</p>
WOR20	A short life working group (multi-agency), in conjunction with the HSCP, exploring the international Health and Social Care Visa and refugee talent pool.	June 2023	December 2023	Human Resources	<i>Group created and aligned to the HSCP workforce plan. Recommendations and options to be presented to the HSCP Staff Governance Group in October 2023 date. Proposed revised time-scale December 2023.</i>	<p>ELT approved a corporate international recruitment sponsorship license in December 2023. HR are currently applying to the Home Office and the license is expected to be in place by the end of April 2024. This will widen the available talent pool for a range of vacancies.</p> <p>The HSCP will make a final decision on the International Health and Social Care Visa (which requires an international recruitment agency), considering recent changes to the visa scheme by the Home Office.</p> <p>Status - complete</p>
WOR 22	Development of a corporate Leadership Development Programme.	December 2023	Was marked as on target at the time	Organisational Development	<i>Over 50% of modules developed and ready for delivery. Module content still to be received from a range of subject matter experts to allow for completion of development phases in December 2023.</i>	<p>Leadership Development programme launched to managers, with a Leadership Engagement Event taking place in February 2024, and a further event scheduled for May. Details on the programme, which has 3 key strands, are contained in the brochure at this link.</p> <p>Status – complete</p>

Number	Action	Original Due Date	Revised Due Date approved at Oct Panel	Owner	Previous Update	Current Update and Status
WOR 24	Completion of a digital skills competency framework, gap analysis and associated action plan.	December 2023	Was marked as on target at the time	Organisational Development	Framework developed with input from the Digital office and currently being piloted. Corporate digital skills survey completed with 1300 responses and summaries provided to all Service Leads. Outcomes linked to the revised Digital Strategy.	<p>The Framework was launched in December 2023 alongside a range of drop-in sessions for managers and a resource site with video overview and templates. Organisational Development will work with services to undertake the framework on an ongoing basis.</p> <p>Status – complete</p>
WOR27	Further promotion and embedding of a corporate employee Yammer channel.	December 2023	Was marked as on target at the time	Public Affairs	<p><i>Communications continue to issue regular, engaging, audience appropriate content on Viva Engage (Yammer). They are also encouraging managers and staff to engage with posts that relate to their service area, by liking and commenting on posts and answering any queries as appropriate, to help further embed the platform throughout services.</i></p>	<p>Viva Engage (Yammer) data shows an increase of 29.3% in average post engagement from a snapshot taken in December 2023 in comparison to the same period in November 2023.</p> <p>Status - complete</p>

Number	Action	Original Due Date	Revised Due Date approved at Oct Panel	Owner	Previous Update	Current Update and Status
WOR 28	Development and implementation of a corporate Employee Opinion Survey.	December 2023	March 2024	Organisational Development	<i>To align with the new Chief Executive in November, development of the survey extended to allow Chief Executive input. Proposed extension to March 2024.</i>	<p>The Employee Engagement Survey was launched in January 2024 and closed in March. The survey questions aligned with the corporate workforce planning themes of Plan, Train, Employ and Nurture. Results will be shared with Directorates, and a high-level summary placed on the Core for employees. Organisational Development will undertake a range of engagement/focus sessions with services focusing on development areas. Data from the survey will also be presented at the workforce plan annual update in November 2024.</p> <p>Status - complete</p>
WOR29	Increased undertaking of PDR across all services, and positioning that PDR is the key tool to capture and review corporate and personal objectives.	December 2023	Was marked as on target at the time	Service Leads	<i>PDR reports provided to services alongside awareness sessions delivered by Organisational Development to support the use of Managers Scorecard to record completion.</i>	<p>Organisational Development has delivered a range of COAST awareness sessions during 2023 and 2024 which have confirmed the PDR recording process.</p> <p>Recorded PDR completion has not increased and remains static at approximately 20%.</p> <p>Status – Not complete. A Pentana action has now been created to prompt Service Leads to promote PDR completion across their services on COAST. PDR completion will be a focus for the proposed Directorate sub-groups.</p>

Number	Action	Original Due Date	Revised Due Date approved at Oct Panel	Owner	Previous Update	Current Update and Status
WOR35	Consideration on ageing workforce over the next 10 years when reviewing personnel policies.	December 2023	March 2024	Human Resources	<p><i>Considerations are ongoing however this piece of work was put on hold due to Oracle Fusion. HR will now resume with a proposed revised timescale of March 2024.</i></p>	<p>HR are meeting with Voluntary Action South Ayrshire to explore how the Council can become an Age Friendly Employer.</p> <p>HR have reviewed the following existing policies to ensure viability.</p> <ul style="list-style-type: none"> - Early retirement - Ill health retiral - Redeployment policy for either ill health or capability - Flexible retirement (if criteria are met) - Flexible Working – allows employee to work part-time prior to retirement - Remote Working – can support employees who require a change in workstyle (where the job allows it) so that mobility issues aren't affecting work performance <p>Status - complete</p>
WOR32	Further consideration of support specific to psychological, musculoskeletal and long-covid abs Consideration of the proposed changes to the Healthy Working Lives scheme which aims to support workplace health and improve staff health and wellbeing in Scotland.	December 2023	March 2024	Human Resources	<p><i>The development of a corporate well-being strategy (see WOR 38 which has a proposed date of March 2024) will now encompass this action in full.</i></p>	<p>The Trauma Informed Practice Officer (Policy, Performance and Community Planning) is now leading the development of the corporate wellbeing strategy., with the Chief Executive as the project sponsor. Initial mapping and research commenced in November 2023, with a range of development activities occurring throughout 2024 with an implementation date of May 2025.</p> <p>On that basis actions WOR 32/37/38 will now be closed and encompassed within Strategic Change Programme SCP12.</p>

Number	Action	Original Due Date	Revised Due Date approved at Oct Panel	Owner	Previous Update	Current Update and Status
WOR37	Consideration of the proposed changes to the Healthy Working Lives scheme which aims to support workplace health and improve staff health and wellbeing in Scotland.	December 2023	March 2024	Risk, Safety and Resilience	<p><i>The development of a corporate well-being strategy (see WOR 38 which has a proposed date of March 2024) will now encompass this action in full. Lifestyle Screening (mini health-checks) have continued, albeit only to 40 employees due to budget considerations. Future/immediate Lifestyle Screening may require to be funded by services directly, and this will be explored further by Risk and Safety.</i></p>	<p>Examples of current progress include –</p> <ul style="list-style-type: none"> - A new staff wellbeing fund which was launched in January 2024 where teams can apply for a small grant to undertake a wellbeing activity for the team. - A comprehensive mapping has been completed on all employee wellbeing activities available within the organisation and across South Ayrshire. A wellbeing directory has been developed and is available for staff to access to either support their own wellbeing, or of those they support. - Development of the in-house mental health first aid network to act as an early intervention aid to support staff concerns reaching crisis point.
WOR38	Review of health and financial employee well-being activities, which will inform an aligned approach which has an additional focus on Trauma Informed Practice (safety, choice, collaboration, trust and empowerment).	December 2023	March 2024	Policy, Performance and Community Planning	<p><i>No update provided.</i></p>	

South Ayrshire Council

**Report by Director of Communities and Transformation
to Service and Performance Partnerships Panel
of 16 April 2024**

Subject: The Quay Zone Performance Report

1. Purpose

- 1.1 The purpose of this report is to invite Panel members to scrutinise the performance of The Quay Zone.

2. Recommendations

- 2.1 **It is recommended that the Panel scrutinises the performance of the Quay Zone as detailed in Appendix 1 and Appendix 2.**

3. Background

- 3.1 The Quayzone in Girvan is operated by South Carrick Community Leisure under arrangements agreed by Council in March 2017. A Service Level Agreement provides the framework for the Council's financial support of £200,000 per annum. The Partnerships Panel receives scrutiny reports on an annual basis for organisations receiving more than £50,000 in Council contribution.

4. Proposals

- 4.1 The Quay Zone has provided the performance report as attached as Appendix 1 and Appendix 2 to support scrutiny by the Panel.

5. Legal and Procurement Implications

- 5.1 There are no legal implications arising from this report.
- 5.2 There are no procurement implications arising from this report.

6. Financial Implications

- 6.1 There are no financial implications arising from this report. The Service Level Agreement provides for the financial support from the Council to South Carrick Community Leisure to be reviewed on a five yearly basis.

7. Human Resources Implications

- 7.1 Not applicable.

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8. Risk

8.1 *Risk Implications of Adopting the Recommendations*

8.1.1 There are no risks associated with adopting the recommendations.

8.2 *Risk Implications of Rejecting the Recommendations*

8.2.1 If the recommendation is rejected then there is a risk that the Council is not considered to have discharged its scrutiny function appropriately.

9. Equalities

9.1 The proposals in this report allow scrutiny of performance. The report does not involve proposals for policies, strategies, procedures, processes, financial decisions and activities (including service delivery), both new and at review, that affect the Council's communities and employees, therefore an equality impact assessment is not required.

10. Sustainable Development Implications

10.1 **Considering Strategic Environmental Assessment (SEA)** - The proposals in this report do not represent a qualifying plan, programme, policy or strategy for consideration for SEA. There exists therefore no obligation to contact the Scottish Government Gateway and no further action is necessary. An SEA has not been undertaken.

11. Options Appraisal

11.1 An option appraisal has not been carried out in relation to the subject matter of this report.

12. Link to Council Plan

12.1 The matters referred to in this report contribute to Commitment 3 of the Council Plan: Grow Well, Live Well, Age Well/ Health and care systems that meet people's needs.

13. Results of Consultation

13.1 There has been no public consultation on the content of this report which relates to performance of an external organisation.

13.2 Consultation has taken place with Councillor Brian Connolly, Portfolio Holder for Sport and Leisure, and the contents of this report reflect any feedback provided.

Background Papers **Report to South Ayrshire Council of 2 March 2017 – [Formal Agreements Relating to the Quayzone, Girvan](#)**

Person to Contact **Ali Mutch, Acting Service Lead**
County Buildings, Wellington Square, Ayr, KA7 1DR
Phone 01292 617616
E-mail alistair.mutch@south-ayrshire.gov.uk

Date: 5 April 2024



Subject: South Carrick Community Leisure, The Quay Zone – Performance Update 2022/23

Purpose: The purpose of this report is to outline the work of South Carrick Community Leisure in its management of The Quay Zone Community Leisure Centre for the period 1st April 2022 to 31st March 2023

1. Background

- i. South Carrick Community Leisure (SCCL) was formed in 2012 and is a Scottish Charitable Incorporated Organisation (SC043090). Amongst other things, it has as one of its purposes, **“the establishment and operation of a community arts and leisure facility in Girvan, Ayrshire (incorporating accommodation for community groups and a cafe/restaurant)”**.
- ii. The Quay Zone (TQZ) is operated by SCCL under a 40-year lease and Minute of Agreement with South Ayrshire Council (SAC). As part of the Minute of Agreement SCCL receives an annual grant of £200,000 from South Ayrshire Council to support the operation of the facility and the services provided therein.
- iii. The Quay Zone comprises a 25m 4 lane deck level swimming pool, gym equipped with a wide range of cardio and resistance training equipment, a double studio space with wooden sprung floor for fitness classes and other activities, a soft play area with an 8m high play structure installed and a café offering hot and cold refreshments. The centre was officially opened by Angie Malone MBE British Paralympian and World Champion Wheelchair Curler on 24th June, 2017.
- iv. Reports to previous Performance Panels have outlined the progress and this report provides a further update on the Charity’s activities at The Quay Zone for the 2022/23 financial year.
- v. Governance of the charity is provided by a Board of Trustees who meet at regular intervals. Trustees together with South Ayrshire Council observers scrutinize and direct the activities delivered on behalf of the Charity. The Board is supported by The General Manager of TQZ who, together with his team, are responsible for day to day operations at The Quay Zone.
- vi. Given the recent storm damage to The Quay Zone an additional verbal update will be provided at the meeting to reflect the position at the time Members of the Panel are meeting to consider this report.

2. Service and General Operations

- i. At the beginning of the financial year services were still being impacted by Covid related restrictions that affected both staff and customers. However, as we approached the summer of 2023 all mask wearing and isolation periods were relaxed and we were able to operate more normally for the first time in two years.
- ii. Participation in pool-based activities (fun floats, giant inflatables, ‘pool raves’ etc) were increasingly well attended as customer confidence improved and pent up demand started to be realised. With Council support we also provided free swimming for under 16-year olds throughout the summer holiday period.
- iii. As part of working with schools we provided six week blocks of swimming lessons for all primary schools in Girvan and South Carrick area with the exception of Sacred Heart Primary School who received a ten-week block.
- iv. Membership is a key part of the financial model that sustains TQZ. Swim, gym and class membership levels gradually increased month on month throughout the year and by the year end had largely returned to pre-pandemic levels.
- v. Similarly, participation in our Learn 2 Swim programme also steadily increased throughout the year. As a result, by April 2023 Learn 2 Swim membership stood at around 340 children.
- vi. The increase in participation and general attendance was also reflected in café sales that ended the year on over £90k compared with £65k in the last pre-pandemic year.

- vii. 17 people including two of the Charity's Trustees trained for and were awarded the Queens Jubilee Platinum Swimming Medallion.
- viii. Our partnership with The Gaiety continued to flourish with various theatrical events together with the ever-popular Murder Mystery evenings being hosted throughout the year.

3. Finance

- i. The audited financial accounts for 1st April 2022 to 31st March 2023 are included with this report and in line with our status as a Scottish Charitable Incorporated Organisation (SCIO) have been lodged with the Scottish Charity Regulator (OSCR).
- ii. Due to changes in accountancy practices our previous external Auditor resigned very late in the Audit cycle (September 2023). Securing a new Auditor proved challenging but eventually AcoBloom International Pvt Ltd working in association with our Accountant from Parris & McNally were appointed, and the Audit completed.
- iii. The Statement of Financial Activities (page 9 of the accounts) shows that:
 - a. Total Income of £805,060 for the year which was up by £61,338 (8.2%) compared with the previous year. As outlined above this reflected the removal of Covid restrictions which resulted in increased footfall and associated trading activity together with a £12,008 increase in windfarm contributions.
 - b. As anticipated in the previous year's accounts expenditure increased to £807,658 an increase of £142,004 compared with the previous year. As shown elsewhere the increase in Wage costs (£76,040) and Utility costs (£69,975) more than accounted for the overall increase in costs, the difference being offset by under-expenditure in support costs.
- iv. Our overall net income and expenditure position for the year was a trading loss of £2,598 which in the exceptional circumstances faced during 2022/23 was regarded by Trustees as an acceptable outcome.
- v. On the Balance Sheet (page 10 of accounts) our **Tangible assets** are categorised as: Plant & Machinery; Fixtures & Fittings and; Computer Equipment. As illustrated in Note 5 the Net Book Value of our fixed assets continued to be depreciated in line with accounting policies and Net Book Value decreased from £79,484 in 2021/22 to £54,643 in 2022/23.
- vi. Our **total current assets** continued to show a healthy position being up by £23,262 to £435,555 all of which is made up of unrestricted funds.
- vii. Whilst 2022/23 proved to be a challenging financial year, post Covid activity levels continued to increase and there remains a high level of community support for The Quay Zone and its services which is reflected in this comparatively healthy set of accounts.

4. Looking Forward

- i. The Board of Trustees and Management of TQZ are committed to operating and providing services at TQZ to support the health and wellbeing of the community in South Carrick.
- ii. Looking forward the plan had been to build on the post-Covid recovery of the year under report and to develop proposals for increasing café and other provision so as to improve services and strengthen the financial position in the future.
- iii. Unfortunately plans and expectations of the 2023/24 financial year were dealt a severe blow by the devastating impact of storm Isha on 21/ 22nd January and subsequent named storms.
- iv. Members will, no doubt, be aware that all use of the Quay Zone has had to be suspended as the water penetration following the damage to the roof has rendered the building un-usable. Whilst repairs have started, this is a process that is expected will take 18-24 months. Meantime we are seeking ways to continue to provide services to the Girvan and South Carrick community.
- v. As this report is submitted we have been fortunate in being able to access and take a lease from SAC of the former Maybole Swimming Pool. This has enabled us to continue to provide a swimming service on an albeit limited, but welcome basis. No provision has yet been concluded for other gym and fitness class-based provisions.
- vi. A full up-to-date position can be verbally given to members of the Panel at the meeting should this be required.

Peter Linton
General Manager The Quay Zone
South Carrick Community Leisure
1st March, 2024

REGISTERED COMPANY NUMBER: SC043090 (Scotland)
REGISTERED CHARITY NUMBER: SC43090

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
South Carrick Community Leisure

Colin McNally B.A. Hon's; F.C.M.A
6 Crofthead Road
Prestwick
Ayrshire
KA9 1HW

South Carrick Community Leisure

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for the Year Ended 31 March 2023

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South Carrick Community Leisure

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To assist in the provision of recreational facilities (and, where appropriate, the organisation of recreational activities) available to members of the public at large, with the object of improving their conditions of life;

To advance citizenship and community development (including urban and rural regeneration);

To promote civic responsibility, volunteering, the voluntary sector and the effectiveness and efficiency of charities; and

To advance public participation in sport; in particular within the area (the Community) shown outlined in red on the map attached to this constitution, primarily through (a) the establishment and operation of a community arts and leisure facility in Girvan, Ayrshire (incorporating accommodation for community groups and a café/restaurant) and (b) the provision of support (whether financial or otherwise) to a range of organisations, initiatives, activities and events which further one or more of the above purposes

OBJECTIVES AND ACTIVITIES

Significant activities

2022-23 was the first post-Covid financial year where we were able to provide a full range of services throughout the year with only limited government-imposed restrictions. In the early part of the year rules around the wearing of face masks and isolation periods for staff infected with Covid impacted staffing rotas and public confidence to attend. However, as the summer arrived and these restrictions were completely lifted pressure eased and a more normal summer programme of fun activities in and around the swimming pool was provided.

Last year the Future Plans section of the Accounts noted that The Quay Zone was likely to face a more challenging financial year ahead. In the event this proved to be the case and the Ukrainian conflict together with world-wide post Covid inflation resulted in a financially challenging year for The Quay Zone. Specifically, the cost of energy more than doubled while many other operating costs increased by as much as 20%. The National Minimum wage increased by an average of just over 10% on 1st April which impacted our wage cost as we attempted to maintain differentials and bring the Quay Zone wage structure more in line with industry standards and those offering similar employment within our catchment. The latter increases were implemented from 1st January with the result that the substantive wage increase only impacted the last quarter of the financial year.

Overall, attendance and footfall were up on the previous year, reflecting a greater post-Covid confidence on the part of the public. We were able to operate a near normal programme of events and activities throughout the summer with fun float, giant inflatable and 'pool raves' all enjoying success. Hosting children's parties, along with a range of theatrical events and other activities all served to increase footfall and associated café income as shown by these accounts.

A core plank of our income relates to memberships for swimming, gym and classes along with our Learn2 Swim programme. In 2022 we increased the price of pay-as-you-go services to encourage the take up of memberships. This, coupled with the more general increase in attendance, had the desired effect with incomes up by approximately 30% on the previous year. Similarly, income from soft play was well up on last year and indeed had recovered to be ahead of the pre-Covid year of 2021-22.

Although property and maintenance costs were comparable, and if anything, slightly lower than in previous years, a number of issues connected with pool plant and other key equipment have emerged towards the end of the year that will have significant cost implications in the immediate future.

During the year Trustees began a dialogue with South Ayrshire Council over the possibility of making alterations to the Quay Zone to expand the café and improve other interrelated facilities. Other discussions with Go-Girvan (a local community led tourism charity) over the addition of an Ailsa Craig interpretive extension to the Quay Zone did not bear fruit.

In summary 2022-23 has been a good year for The Quay Zone during which activity and attendance levels have more closely matched the pre-Covid year of 2019-20. While overall income was up, cost pressures continued to exert a dampening impact on our overall financial position. Consequently, we expect 2023-24 to be a similarly challenging year.

The contribution of Government and other Agencies

2022 -23 is the sixth year of trading for The Quay Zone under the auspices of South Carrick Community Leisure (SCCL) (the Charity). Although the building is owned by South Ayrshire Council the Charity operates it under a Minute of Agreement concluded with the Council in 2017. Within this agreement there is provision for the financial support provided by the Council (£200,000 in 2021-22) to SCCL to be re-considered every fifth year. Following an early discussion Trustees are pleased to confirm that South Ayrshire Council has agreed to maintain funding at the current level for a further 5-year period as per the terms of the Minute of Agreement.

Additional unrestricted grant support was provided by the Girvan & District Assel Valley Community Fund funded by Falck Renewables and administered by Foundation Scotland together with support from Tralorg Community Benefit Fund now owned by the railway pension fund Railpen. The extent of these contributions is acknowledged elsewhere in these accounts.

The Contribution of Volunteers

The Board is made up of members of the local community and are all unpaid volunteers, their continued support and contribution enables the ongoing delivery of this much needed asset for the local area.

South Carrick Community Leisure

Report of the Trustees for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The opening and operation of The Quay Zone represents a significant milestone in the life of South Carrick Community Leisure and fulfils one of the key objectives and aims of the charity as set out in its constitution. However, significant as achieving that objective has been the challenge during the last year has been operation of the Centre so as to provide facilities and services that the community wants in a financially sustainable way.

FINANCIAL REVIEW

Financial position

In 2023, no restricted funds exist. Previously carried forward restricted funds from 2022 were moved to unrestricted funds. Funds received in 2016/17, like those from LEADER, were fully utilised for their designated purposes. Some funds were also transferred to SAC for construction costs.

Reserves policy

The Directors have the power to invest in such assets as they see fit.

FUTURE PLANS

As outlined above, although 2022-23 has seen a return to more normal levels of activity the financial viability of the Quay Zone has been impacted by the cost of living crisis, particularly the surge in operating costs, up more than 7% overall. Whilst inflationary pressures appear to be easing in relation to supplies and services needed to operate the Quay Zone 2023-24 still looks like being a financially challenging year, particularly on the wage front. Trustees will continue to work with South Ayrshire Council on a development proposal and meet the challenge of maintaining the financial sustainability of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

South Carrick Community Leisure was formed in 2012 and is a Scottish Charitable Incorporated Organisation (SCIO). A SCIO provides limited liability and separate legal identity to organisations that want to become charities, but do not want or need the complex legal structure of company law. SCIO's are regulated by OSCR and do not need to register with Companies House. South Carrick Community Leisure is governed and operated in accordance with its Constitution.

Recruitment and appointment of new trustees

Trustees are appointed to the Board by the membership at an Annual General Meeting. Three trustees must stand down each year at an AGM, but maybe re-elected if they are willing to stand.

Where there is a vacancy between Annual General Meetings then members may be co-opted to the Board, however, anyone co-opted in this way must also put themselves up for election at the next Annual General Meeting.

Organisational structure

The board continued to meet regularly throughout 2022-23. At each meeting the progress of TQZ in operational and financial terms was considered as required by the constitution of SCCL.

Induction and training of new trustees

Training and relevant information on South Carrick Community leisure is given to new trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC043090 (Scotland)

Registered Charity number

SC43090

Registered office

Town House
25 Knockcushan Street
Girvan
KA26 9AG

South Carrick Community Leisure

Report of the Trustees
for the Year Ended 31 March 2023

Trustees

Mr K S Johnstone	Member for Full Year - Treasurer
Mr A Rattray	Member for Full Year - Chairperson
Ms S Clark	Member for Full Year
Mr H Shedden	Member for Full Year
Mr J Parkhill	Member for Full Year - Secretary
Mr S Clark	Member for Full Year

Company Secretary

Mr J Parkhill

Senior Statutory Auditor

Nitika Kaur Gandhi

Auditors (on behalf of)

Colin McNally B.A. Hon's; F.C.M.A
6 Crofthead Road
Prestwick
Ayrshire
KA9 1HW

Bankers

Royal Bank of Scotland
14 Dalrymple Street
Girvan
KA26 9AF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of South Carrick Community Leisure for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Colin McNally B.A. Hon's; F.C.M.A, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on and signed on its behalf by:

South Carrick Community Leisure

Report of the Trustees
for the Year Ended 31 March 2023



A Rattray - Trustee



Report of the Independent Auditors to the Trustees and Members of
South Carrick Community Leisure

Independent auditor's report to the members and trustees of South Carrick Community Leisure

Opinion

We have audited the financial statements of South Carrick Community Leisure (the 'charitable company') for the year ended 31 March 2018 which comprise a Statement of Financial Activities, Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

o give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its income [and receipt of endowments] and expenditure for the year then ended;

o have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
o have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

o the trustees' (who are also the directors of the company for the purposes of company law) use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
o the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

Report of the Independent Auditors to the Trustees and Members of
South Carrick Community Leisure

In our opinion, based on the work undertaken in the course of the audit:

- o the information given in the directors' report, prepared for the purposes of company law and included within the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- o the directors' report, included within the trustees' annual report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- o adequate and proper accounting records have not been kept, [or returns adequate for our audit have not been received from branches not visited by us]; or
- o the financial statements are not in agreement with the accounting records; or
- o certain disclosures of trustees' remuneration specified by law are not made; or
- o we have not received all the information and explanations we require for our audit; or
- o the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report, included within the trustee' annual report, and from the requirements to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Report of the Independent Auditors to the Trustees and Members of
South Carrick Community Leisure

o Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.

o Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

o Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

o Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

To Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Nitika Kaur Gandhi (Deputy Manager)
For and on behalf of
Noida Office
3rd Floor
B-151
Sector-6
Noida – 201301
India

Date:

Nitika Kaur Gandhi
Colin McNally B.A. Hon's; F.C.M.A
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
6 Crofthead Road
Prestwick
Ayrshire
KA9 1HW

Date:

South Carrick Community Leisure

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		319,157	-	-	319,157	307,149
Charitable activities						
General		485,903	-	-	485,903	435,509
Other income		-	-	-	-	1,064
Total		<u>805,060</u>	<u>-</u>	<u>-</u>	<u>805,060</u>	<u>743,722</u>
EXPENDITURE ON						
Raising funds		487,862	-	-	487,862	406,921
Charitable activities						
General		<u>319,796</u>	<u>-</u>	<u>-</u>	<u>319,796</u>	<u>258,733</u>
Total		<u>807,658</u>	<u>-</u>	<u>-</u>	<u>807,658</u>	<u>665,654</u>
NET INCOME/(EXPENDITURE)		(2,598)	-	-	(2,598)	78,068
RECONCILIATION OF FUNDS						
Total funds brought forward		438,153	-	-	438,153	334,225
TOTAL FUNDS CARRIED FORWARD		<u>435,555</u>	<u>-</u>	<u>-</u>	<u>435,555</u>	<u>412,293</u>

The notes form part of these financial statements

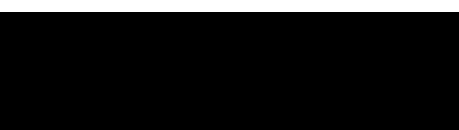
South Carrick Community Leisure

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS						
Tangible assets	5	54,643	-	-	54,643	79,484
CURRENT ASSETS						
Debtors	6	1,600	-	-	1,600	100,958
Cash at bank		<u>426,889</u>	<u>-</u>	<u>-</u>	<u>426,889</u>	<u>281,105</u>
		428,489	-	-	428,489	382,063
CREDITORS						
Amounts falling due within one year	7	(47,577)	-	-	(47,577)	(49,254)
		<u>380,912</u>	<u>-</u>	<u>-</u>	<u>380,912</u>	<u>332,809</u>
NET CURRENT ASSETS						
		<u>380,912</u>	<u>-</u>	<u>-</u>	<u>380,912</u>	<u>332,809</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>435,555</u>	<u>-</u>	<u>-</u>	<u>435,555</u>	<u>412,293</u>
NET ASSETS						
		<u>435,555</u>	<u>-</u>	<u>-</u>	<u>435,555</u>	<u>412,293</u>
FUNDS						
Unrestricted funds	8				435,555	325,078
Restricted funds					<u>-</u>	<u>87,215</u>
TOTAL FUNDS						
					<u>435,555</u>	<u>412,293</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


A Rattray - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Category	COA	No. of months	Average Rate (5L)
F&F	Office Equipment	60	20%
IT	IT Systems	60	20%
IT	Website	60	20%
P&M	Soft Play	120	10%
P&M	Pool Equipment	48	25% **
P&M	Audio Visual	60	20% **
P&M	Gym	60	20% **
P&M	Kitchen	60	20% **

**Depreciation rate may vary depending on the item.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	<u>24,841</u>	<u>38,390</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	307,148	1	-	307,149
Charitable activities				
General	435,509	-	-	435,509
Other income	<u>1,064</u>	<u>-</u>	<u>-</u>	<u>1,064</u>
Total	<u>743,721</u>	<u>1</u>	<u>-</u>	<u>743,722</u>
EXPENDITURE ON				
Raising funds	406,921	-	-	406,921
Charitable activities				
General	<u>243,096</u>	<u>15,637</u>	<u>-</u>	<u>258,733</u>
Total	<u>650,017</u>	<u>15,637</u>	<u>-</u>	<u>665,654</u>
NET INCOME/(EXPENDITURE)	93,704	(15,636)	-	78,068
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>231,373</u>	<u>102,852</u>	<u>-</u>	<u>334,225</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>325,077</u></u>	<u><u>87,216</u></u>	<u><u>-</u></u>	<u><u>412,293</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	<u>300,780</u>	<u>42,328</u>	<u>39,482</u>	<u>382,590</u>
DEPRECIATION				
At 1 April 2022	248,158	21,797	33,151	303,106
Charge for year	<u>22,605</u>	<u>421</u>	<u>1,815</u>	<u>24,841</u>
At 31 March 2023	<u>270,763</u>	<u>22,218</u>	<u>34,966</u>	<u>327,947</u>
NET BOOK VALUE				
At 31 March 2023	<u>30,017</u>	<u>20,110</u>	<u>4,516</u>	<u>54,643</u>
At 31 March 2022	<u>52,622</u>	<u>20,531</u>	<u>6,331</u>	<u>79,484</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	<u>1,600</u>	<u>100,958</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	22,769	20,856
Social security and other taxes	267	(641)
Payroll	9,730	29,039
Accountancy	<u>14,811</u>	<u>-</u>
	<u>47,577</u>	<u>49,254</u>

8. MOVEMENT IN FUNDS

	At 1.4.22	Transfer from Restricted to Unrestricted	Net movement in funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
UNRESTRICTED	350,937	87,216	(2,598)	435,555
RESTRICTED	87,216	(87,216)	-	-
TOTAL FUNDS	<u>438,153</u>	<u>-</u>	<u>(2,598)</u>	<u>435,555</u>

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
UNRESTRICTED	805,060	(807,658)	(2,598)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>805,060</u>	<u>(807,658)</u>	<u>(2,598)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
UNRESTRICTED	231,373	93,705	325,078
Restricted funds			
RESTRICTED	102,852	(15,637)	87,215
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>334,225</u>	<u>78,068</u>	<u>412,293</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
UNRESTRICTED	743,721	(650,016)	93,705
Restricted funds			
RESTRICTED	1	(15,638)	(15,637)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>743,722</u>	<u>(665,654)</u>	<u>78,068</u>

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
UNRESTRICTED	231,373	91,107	322,480
Restricted funds			
RESTRICTED	102,852	(15,637)	87,215
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>334,225</u>	<u>75,470</u>	<u>409,695</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
UNRESTRICTED	1,548,781	(1,457,674)	91,107
Restricted funds			
RESTRICTED	1	(15,638)	(15,637)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,548,782</u>	<u>(1,473,312)</u>	<u>75,470</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

South Carrick Community Leisure

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	200,000	200,000
Community Benefit Funding - Falk Assel	40,200	36,149
Community Benefit Funding - Tralorg	<u>78,957</u>	<u>71,000</u>
	319,157	307,149
Charitable activities		
Hall rental	485,903	338,113
Grants	<u>-</u>	<u>97,396</u>
	485,903	435,509
Other income		
VAT Corrections	<u>-</u>	<u>1,064</u>
Total incoming resources	805,060	743,722
EXPENDITURE		
Raising donations and legacies		
Wages	441,856	365,816
Other trading activities		
Purchases	54,853	33,059
Pensions	<u>(8,847)</u>	<u>8,046</u>
	46,006	41,105
Charitable activities		
Sundries	7,955	3,366
Support costs		
Management		
Insurance	22,526	20,966
Telephone	3,889	13,206
Postage and stationery	863	926
Advertising	9,175	1,436
Cleaning	4,190	4,323
Consulting	3,767	1,667
PPE	301	90
Pool Equipment	421	2,100
Residual VAT	19,555	39,648
Event Costs	<u>665</u>	<u>27</u>
	65,352	84,389
Finance		
Bank charges	6,095	5,215
Carried forward	6,095	5,215

This page does not form part of the statutory financial statements

South Carrick Community Leisure

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
Finance		
Brought forward	6,095	5,215
Plant and machinery	24,841	30,818
Fixtures and fittings	-	2,038
Computer equipment	-	5,036
	<u>30,936</u>	<u>43,107</u>
Information technology		
Repairs and renewals	56,474	39,616
Human resources		
Software licences	17,800	20,048
No description	<u>4,440</u>	<u>3,779</u>
	22,240	23,827
Other		
Light and heat	127,365	57,390
Governance costs		
Accountancy and legal fees	7,500	5,995
Subscriptions	<u>1,974</u>	<u>1,043</u>
	<u>9,474</u>	<u>7,038</u>
Total resources expended	<u>807,658</u>	<u>665,654</u>
Net (expenditure)/income	<u>(2,598)</u>	<u>78,068</u>

