

South Ayrshire Council

**Report by Director of Communities and Transformation
to Service and Partnerships Performance Panel
of 20 August 2025**

Subject: The Quay Zone – Annual 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. Recommendation

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

3. Background

3.1 The Quay Zone 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 £220,000 per annum. The Partnerships Panel receives scrutiny reports on an annual basis for organisations receiving more than £50,000 in Council contribution.

3.2 Following the severe storm damage sustained in January 2024, operations at the Quay Zone were suspended to allow for essential repairs and a comprehensive renovation of the facility. As a result, the building was temporarily closed, with reinstatement of works currently underway at the Knockcushan Street site in Girvan.

3.3 To ensure continuity of service for Quay Zone members and the wider community during the 2024–2025 period, alternative temporary accommodation was secured. This has enabled the delivery of a reduced but meaningful programme of swimming, gym, and fitness class provision.

3.4 In a timely development, the closure of the Quay Zone in January 2024 coincided with the opening of the new Maybole Community Campus. This allowed for the successful negotiation of a temporary lease of the recently vacated Maybole Swimming Pool. Within a month of the Quay Zone's closure, the Maybole pool was operational and made available to residents of Girvan and South Carrick.

3.5 Further enhancing the interim offer, a temporary gym facility was established in July 2024 within the Girvan Community Centre. This space has been equipped with a full range of gym equipment and includes a dedicated area to support a limited schedule of weekly fitness classes.

- 3.6 These interim arrangements have been instrumental in maintaining community access to key health and wellbeing services while restoration of the Quay Zone progresses.

4. Proposals

- 4.1 Members are asked to consider the update on progress as outlined within the performance report prepared by South Carrick Community Leisure and attached as Appendix 1 to support scrutiny by the Panel.
- 4.2 Members are asked to request that the Director of Communities and Transformation provides a follow up report to Service and Partnerships Performance Panel in August 2026.

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. The next review should be concluded by March 2027.

7. Human Resources Implications

- 7.1 There are no HR implications arising from this report.

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 There is a risk that Members are not kept apprised of progress against the performance of The Quay Zone.

9. Integrated Impact Assessment (incorporating 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 Integrated Impact Assessment is not required.

10. Sustainable Development Implications

- 10.1 ***Considering Strategic Environmental Assessment (SEA)*** - This report does not propose or seek approval for a plan, policy, programme or strategy or document

otherwise described which could be considered to constitute a plan, programme, policy, or strategy.

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 Priority 1 of the Council Plan Spaces and Places.

13. Link to Shaping Our Future Council Yes No

13.1 Not applicable.

14. Results of Consultation

14.1 There has been no public consultation on the contents of this report.

14.2 Consultation has taken place with Councillor Brian Connolly, Portfolio Holder for Corporate and Strategic, 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](#)

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Date: 12 August 2025



Subject: South Carrick Community Leisure, The Quay Zone – Performance Update 2023/25

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 2023 to 31st March 2025

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 £220,000 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.
- iv. Reports to previous Performance Panels have outlined the progress SCCL has made in its management of the community leisure centre in Girvan. In January 2024 TQZ was so severely damaged by storm Isha and subsequent storms as to be uninhabitable. This resulted in the closure of the building and the temporary dislocation of the services it provided. This report outlines the progress made by SCCL in reinstating temporary services and of its plans for a full resumption of services at TQZ.
- 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.

2. Service and General Operations

- i. Previous reports to the Panel have covered progress up to April 2023. The financial year 2023/ 24 was on track to be a good, post Covid recovery year. However, as previously reported it was de-railed when TQZ was extensively damaged by Storm

Isha in late January, 2024. Indeed, water ingress following the storm rendered the building uninhabitable and it has since then been closed to the public.

- ii. In the period prior to the closure of TQZ attendance levels for all activities were good and income overall was expected to be around 7.5% up on the previous year. However, faced with the closure Trustees immediately focused their efforts on replacing the lost facilities.
- iii. For swimming the demise of TQZ coincided with the opening of the Maybole Community Campus. Consequently, it was possible to negotiate a temporary lease of the recently vacated Maybole Swimming Pool, which within a month of the closure of TQZ was opened for Girvan and South Carrick residents.
- iv. Once Maybole was opened SCCL were able to provide a near full range of activities including general and lane swimming, fun float and aquafit sessions, our Learn to Swim programme for junior swimmers and a full primary schools swimming programme.
- v. Although a near full programme of activities has been possible the availability of trained and qualified staff has meant that opening hours had to be restricted to three full days and a Saturday morning. Initially it had been hoped to increase this as the year progressed but, in the event, this was not possible because of constraints imposed by the logistics, practicality and cost of deploying the right numbers of skilled staff in both Girvan and Maybole.
- vi. When we closed in January 2024 we were in the throes of starting our annual programme of school swimming lessons. Discussion with the schools revealed that they were unable to meet the additional cost of transporting pupils to Maybole. Faced with this SCCL contacted Carrick Futures and were successful in securing a £10,000 grant to assist schools with this unbudgeted expenditure. In light of this SCCL was able to operate a full primary school programme, although due to timetabling and other practical difficulties it was not possible to include Girvan Primary in the 2024 programme.
- vii. As Girvan Primary had not been able to participate SCCL was able to agree with Carrick Futures a carry forward of the unspent funds to support a second year of the programme. Of the initial £10K approximately £6K had been spent on school transport for the first year. Additional support was obtained from the Tralorg Community Benefit Fund (£1,700) and Girvan and South Carrick LPP (£1,000) and in 2025 the cost was £10,860. As shown in the Table below all schools were able to participate in 2025 and as a charity SCCL met the £4K additional cost required to provide the programme.
- viii. Table 1 below shows that 242 and 289 children participated in 2024 and 2025 respectively and feedback from school teachers for the lessons and organisation of the programme has been positive.
- ix. In addition to the schools programme the TQZ Learn 2 Swim programme was re-started in March 2024 and more that 75% of our junior swimmers were able to participate at Maybole. While the number of junior swimmers has reduced since the move to Maybole, 210 were still making the weekly journey in March 2025.
- x. The three TQZ Aquafit classes at Maybole continue to be well supported as they had been in Girvan as does the early morning lane swimming sessions. Less well patronised is public and other swimming sessions although there has been better attendance during holiday periods over both years.

Table 1 Number Pupils per primary School Participating in Swimming Programme

Primary School	Number of Pupils Learning to Swim Each Year	
	2024	2025
Colmonell	38	31
Barr	3	3
Barrhill	6	4
Dailly	17	7
Dailly Early years	10	6
Sacred Heart	122	119
Ballantrae	46	37
Girvan	0	82
Total	242	289

- xi. The provision of a swimming pool in Maybole was complimented in July 2024 by the addition of a temporary gym located in the Girvan Community Centre. This accommodation allowed the provision of a fully equipped gym with a small space to facilitate limited weekly programme of 19 or so fitness classes.
- xii. Prior to closure TQZ operated a single tier membership structure that enabled members to participate in swimming, gym and classes for £28 per month. As a result of the disruption all memberships were suspended but once temporary facilities were available, reintroduced at a reduced rate of £20 per month reflecting the slightly lower overall provision and, in the case of Maybole, the additional transport requirement.
- xiii. Maintaining services at two locations over a protracted period of time has, at times, been difficult. In addition to the routine staff resourcing issues, supervisory difficulties and the age and reliability of pool plant in particular, have all contributed to a challenging 18 months or so. However, staff have repeatedly risen to the challenge and it is because of that effort that we have been able to maintain the comprehensive range of facilities and services on offer.

3. Finance

Annual Accounts

- i. The audited financial accounts for 1st April 2023 to 31st March 2024 are included with this report. Prior to the damage to TQZ the charity was on course to make a trading surplus but as a result of the loss of two months' income ended up making a small trading loss of £2,598 for the year. Given the catastrophic end to the years trading Trustees considered this an acceptable outturn.
- ii. The accounts for 2024 to 2025 are in the process of being audited and are anticipated to be available in August 2025. The preliminary out-turn indicates that the trading loss for the year would have been circa £150K. However, following the inclusion of insurance contributions (see below) the operating statement will show an overall balanced trading position for the year. Given the challenging circumstances covered by the accounts this represents a positive outcome.
- iii. A copy of the audited accounts will be provided to the Council as soon as they are available and once complete will be presented at an AGM in Girvan.

Insurance

- i. South Carrick Community Leisure is required under the terms of its lease to maintain building insurance by paying South Ayrshire Council an annual premium. As a consequence, SAC undertakes to insure the building and in light of the storm damage has been responsible for reaching a settlement with the Council's insurers to facilitate the reinstatement of the Quay Zone.
- ii. In addition to the building insurance SCCL also maintains its own contents, public liability and business interruption insurance (BI). The policy maintained by SCCL provides for 2 years of Business Interruption cover which in practice supports us until January 2026. As mentioned above, some financial support from this element of our insurance cover has already been forthcoming. It is anticipated that a final settlement for the remainder of the insured period will be agreed shortly.
- iii. Management at TQZ have continued to work with insurers to agree a building contents settlement. To date a "write-off" has been agreed for gym equipment and the soft play structure and it is expected that the remainder of the contents claim will be settled in the coming weeks. As outlined below this will allow SCCL to plan for its immediate future.

4. Current Position

- i. Since TQZ was forced to close SCCL have worked with SAC to:
 - a. Introduce temporary facilities and services as quickly and comprehensively as possible;
 - b. Facilitate the repair of the building within the timeframe imposed by SCCL's business interruption insurance; and
 - c. Agree the details of an extension of TQZ to improve café provision, provide a function and meeting space and an external balcony with views to Ailsa Craig.
- ii. Details relating to i.a have been provided above and in the last report to this Panel. Overall the last 18 months or so has been operationally challenging. Whilst we have been very fortunate and grateful to be able to use Maybole Swimming Pool its age brings with it a host of minor, but frustrating operational difficulties for staff to wrestle with on a daily basis. Providing and supporting staff at Maybole and Girvan has also stretched SCCL resources. However, at times it has only been because of staff flexibility and commitment that we have been able to maintain the levels of services that we have.
- iii. In relation to i.b above, SAC through its Professional Design Services and Asset Management Team and insurers have specified, contracted and are delivering much anticipated repairs to TQZ. Although local frustration has been expressed at the time taken, it has not always been easy to explain the complexities and extent of the damage done to TQZ by water penetration. However, the repair work is now underway and it is anticipated that the pool, gym and studio spaces together with ancillary changing accommodation will be returned to SCCL towards the end of December, 2025 allowing TQZ to re-open early in 2026 for its core services.
- iv. Lastly, in relation to i.c Members of the Panel will doubtless be aware that earlier this year SAC agreed a further investment in TQZ to improve and extend its café provision, increase accommodation for meetings and events and provide a balcony extension to the café facilitating views west to Ailsa Craig and south to Woodlands Bay. Unfortunately, it was not possible to include this latter aspect of the building in the original build, but it was always on the wish list for a building in such a prominent position relative to the Craig. Although work on this extension will be undertaken

concurrently with the repairs it is not expected that it will be complete until March 2026.

- v. 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 2024
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 2024

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South Carrick Community Leisure

Report of the Trustees
for the Year Ended 31 March 2024

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 2024. 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 the Charities constitution, (principally within the KA26 post code area) 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

The financial year has been the first year during which it was possible to operate The Quay Zone in "normal" conditions and while the first nine or so months were normal, normality was brought to an abrupt halt by storm Isha and subsequent named storms in late January early February 2024. Indeed, such was the impact of the initial storm that damage to the roof caused us to close the building over safety concerns related to flying roof debris. Whilst initially it had been hoped to "fix" the roof, it soon became apparent that in the prevailing stormy conditions and the extent of the damage this would not be possible. Further, the water ingress resulting from the roof damage quickly rendered the building uninhabitable.

Service delivery and trading up to 21st January 2024 had been healthy and the enterprise was on track to achieve income expectations for the year as a whole. This situation was achieved in part by an upturn in general membership together with junior learn to swim membership numbers. Income from these sources increased from around £20,000 per month at the beginning of the year to £21,500 by January, a 7.5% improvement.

Attendance levels during the summer of 2023 were good and although efforts had been made prior to the summer to re-vamp the café offer we still struggled at times to deliver the levels of service reasonably expected and further work to improve this will be required. Although income from the café was 13.5% up on the previous year, when cost of sales and wages were factored in this aspect of the enterprise made a trading loss which will have to be addressed once we resume trading at TQZ.

Although membership numbers showed a month on month improvement over the course of the year Trustees considered that a simplification of the membership structure would yield financial dividends in the longer term, whilst also being consistent with wider trends in the leisure fitness market. As a result, an attractively priced full access (swim, gym and classes) membership was introduced in January 2024. January membership income was comparable with that of October to December and early indications were that future income would increase due to the popularity of the simplified membership structure and the value for money it represented.

Notwithstanding the overall favourable trading position Trustees continued to actively monitor all aspects of the routine operation of The Quay Zone. As a result, alterations to the management structure were implemented to safeguard the long-term vision of the charity enterprise. These were beginning to take effect when operations at TQZ had to cease.

Immediately following the closure, we began discussions with South Ayrshire Council and others to explore options for the continuance of some services as advice from disaster recovery experts was that it would take 18 to 24 months to dry out the building and effect repairs. Serendipitously the Council had recently closed, but not decommissioned, its pool in Maybole as it had opened a new Community Campus including a swimming pool on the adjacent Carrick Academy site. As a result, SCCL were able to agree a temporary lease with South Ayrshire Council and the swimming pool was re-opened for use by TQZ members less than four weeks from the closure of TQZ. The replacement pool enabled us to re-start our Learn to Swim programme with 75% of our former members willing to travel and support us. In addition to swimming lessons we offered a full programme of activities (lane swimming, public swimming, fun sessions, school swimming lessons and Aquafit session) albeit on a reduced opening schedule of three and a half days per week.

The Junior Learn to Swim programme benefitted from the appointment of a new Swim Coordinator and numbers participating increased to stand at around 320 in January when operations ceased. Our Learn to Swim programme is an important component of activity and specifically relates to the Charity's aims and objectives.

In addition to the in-house learn to swim programme we also continued to support all the local primary schools in bringing their pupils to our pool for a 6-week block of swimming lessons. In previous years schools local to Girvan had been able to walk their pupils to the swimming pool. However, with the closure of TQZ and the relocation of swimming services to Maybole schools were unable to meet the new transport costs. This was overcome with the support of Carrick Futures who made available a grant of £10k to SCCL. As a result, it was possible to conclude a programme of lessons.

Although it had been hoped to find premises for a replacement gym this has proved problematic and although a potential site has been identified its availability cannot be confirmed until late April 2024. Once a suitable location is available gym equipment will be installed and a seven-day service will be provided.

OBJECTIVES AND ACTIVITIES

As the financial year drew to a close the uncertainty surrounding the immediate future of the Quay Zone had eased. Insurers on behalf of South Ayrshire Council (property) and SCCL (contents and business interruption) had been engaged with and work was ongoing to repair the roof ahead of drying out the building and carrying out extensive repairs to the interior. Separately SCCL have been in discussion with South Ayrshire Council over the possibility of improving some aspects of the building layout together with increasing the facilities provided. It is intended that these alterations will be completed as part of the repairs and renovations required as a result of the storm damage.

Trustees are indebted to South Ayrshire Council together with the Falck Assel Valley Community Benefit Fund administered by Foundation Scotland and the Tralorg Community Benefit Company for their continued financial support.

Looking forward to 2024/25

During 2024/25 Trustees will be focused on a number of key areas:

- Working with South Ayrshire Council to repair, refurbish and extend The Quay Zone for future operation;
- Building on the temporary swimming pool provision by keeping current arrangements under constant review so as to add extra opening times and services as resources permit;
- Securing a suitable venue to facilitate the provision of a gym and associated fitness classes; and
- Strengthening the management of TQZ for re-opening.

The contribution of Government and other Agencies

South Carrick Community Leisure agreed with South Ayrshire Council that under the Minute of Agreement the Council would maintain its current annual contribution toward the running costs of TQZ of £200,000. Subsequently it agreed to a further contribution of £20,000 towards the provision of discounts for members of TQZ meeting specific qualifying criteria.

Additional unrestricted grant support was provided by the Girvan and 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 (see Note 2)

The Contribution of Volunteers

The Board of Trustees is made up of members of the local community and all are unpaid volunteers. Their continued support and contribution enable TQZ to be sustained as a much-needed asset for the South Carrick community.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The continued successful 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 challenge has been the new circumstances facing the charity will require the continued commitment and contribution of all Trustees to successfully navigate the next year.

FINANCIAL REVIEW

Financial position

Having weathered the Covid years the charity recorded an operational loss in the last financial year as a result of the extraordinary inflationary pressures brought about by a deterioration in the world economic conditions and turmoil in parts of Eastern Europe. During 2023/24 that loss making position was reversed and had we not had to suspend operations in late January the end of year financial position would have been a positive out-turn. In reality a trading loss of circa £16K was sustained. However, the contribution from our Business Interruption insurance claim has offset this. We received £5,000 from Assel Valley Community Fund which is held as restricted funds to support economically disadvantaged families in the community.

FINANCIAL REVIEW

Reserves policy

As a volunteer led community enterprise trustees consider that the enterprise faces a number of risks that require it to maintain financial reserves in relation to the following:

- Unforeseen cost pressure brought about by either a loss of a major grant funder or an unforeseen significant increase in, for example, energy costs.
- In the event that TQZ could not continue to trade on a break-even basis and trustees considered that it was not a viable ongoing concern. In such circumstances Trustees would need to affect an orderly wind-up of all trading activities.
- Under our property lease responsibility for replacement/ refurbishment of plant and equipment is the charity's responsibility and given the scale and complexity of the plant and machinery in use for heating, power, ventilation and water treatment, could present significant cost implications, particularly as the building ages.
- Significant components of our income relate to the gym, the soft play and the café. We require to periodically invest in replacement and upgrades to these facilities beyond the routine investment in timely maintenance and repair. Failure to invest in this way could result in a trading loss.
- The reserves fund will also function as a buffer for cash flow issues arising as a result of grants and income funds being received in arrears.

Level of Reserves Required

Based on the foregoing reserves policy rationale, Trustees have concluded that the following level of reserves needs to be maintained:

Cost Description	Amount or Basis of Calculation	Amount
Unforeseen cost pressures	Doubling of utility costs	£88,000
Winding up of enterprise	3 Months operating costs	£212,000
Major plant / equipment replacement	Fixed amount	£50,000
Major refurbishment / investment	Fixed amount	£50,000
Total		£400,000

FUTURE PLANS

2023/24 saw a return to more normal levels of activity at TQZ and as set out elsewhere Trustees were expecting to end the year in a positive financial position. However, the impact of January storms has derailed this year's financial out-turn and while a loss has not occurred the charity is less well off than would otherwise have been expected. Worse still there is little prospect of a return to operations at TQZ in 2024/25 and, therefore, all efforts will be directed to managing any shortfall in income over expenditure in conjunction with our insurers with whom we have business interruption insurance.

Trustees are committed to doing everything in their power to provide alternative facilities for swimming, gym and classes for the Girvan and South Carrick Community. An alternative swimming pool has been re-commissioned at Maybole and all efforts will now be directed towards a gym and classes provision.

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 charity's, but do not want or need the complex legal structure of company law. SCIOs are regulated by the Office of the Scottish Charity Regulator (OSCR) and do not need to register with Companies House. South Carrick Community Leisure is operated in accordance with its 2012 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 may be 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 full Board of Trustees meets every two months, but as circumstances dictated additional meetings were added into the schedule as required by the exigencies of the charity and the operation of TQZ. At each meeting the progress of TQZ in operational and financial terms was considered as required by the constitution. No sub committees were in operation during the year although individual groups of Trustees were involved in the delivery of specific initiatives as directed and agreed by the Board.

Induction and training of new trustees

Training and relevant information on South Carrick Community Leisure and the operation of The Quay Zone 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

Trustees

Mr K S Johnston	Member for Full Year	Treasurer
Mr A Rattray	Member for Full Year	Chairperson
Ms S Clark	Member for Full Year	
Mr H Sheddon	Member for Full Year	
Mr J Parkhill	Member for Full Year	Secretary
Mr S Clark	Resigned January 2024	

Company Secretary

Mr J Parkhill

Senior Statutory Auditor

Nitika Kaur Gandhi

Auditors

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

REFERENCE AND ADMINISTRATIVE DETAILS – continued

Bankers

Royal Bank of Scotland and
Bank of Scotland

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.

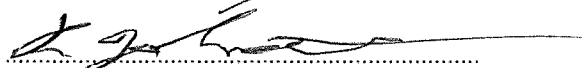
AUDITORS

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 30.09.24..... and signed on its behalf by:



A Rattray - Trustee



K Johnston – Trustee and Treasurer

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 2024 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.
- o 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 2024

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	351,048	-	-	351,048	319,157
Charitable activities	3					
General		444,421	-	-	444,421	485,903
Other income		<u>20,000</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total		<u>815,469</u>	<u>-</u>	<u>-</u>	<u>815,469</u>	<u>805,060</u>
EXPENDITURE						
Raising funds	4	524,084	-	-	524,084	487,862
Charitable activities	5					
General		270,368	-	-	270,368	319,796
Other		<u>15,569</u>	<u>-</u>	<u>-</u>	<u>15,569</u>	<u>-</u>
Total		<u>810,021</u>	<u>-</u>	<u>-</u>	<u>810,021</u>	<u>807,658</u>
NET INCOME/(EXPENDITURE)		5,448	-	-	5,448	(2,598)
RECONCILIATION OF FUNDS						
Total funds brought forward		435,555	-	-	435,555	438,153
TOTAL FUNDS CARRIED FORWARD		<u>441,003</u>	<u>-</u>	<u>-</u>	<u>441,003</u>	<u>435,555</u>

The notes form part of these financial statements

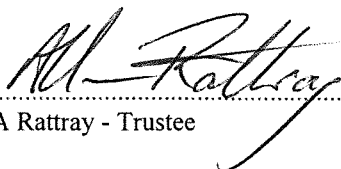
South Carrick Community Leisure

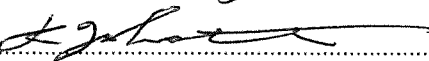
Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	Endowment fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS						
Tangible assets	11	42,125	-	-	42,125	54,643
CURRENT ASSETS						
Stocks	12	4,588	-	-	4,588	-
Debtors	13	5,097	-	-	5,097	1,600
Cash at bank		<u>495,314</u>	<u>5,000</u>	<u>-</u>	<u>500,314</u>	<u>426,889</u>
		504,999	5,000	-	509,999	428,489
CREDITORS						
Amounts falling due within one year	14	(106,121)	(5,000)	-	(111,121)	(47,577)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>398,878</u>	<u>-</u>	<u>-</u>	<u>398,878</u>	<u>380,912</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>441,003</u>	<u>-</u>	<u>-</u>	<u>441,003</u>	<u>435,555</u>
NET ASSETS		<u>441,003</u>	<u>-</u>	<u>-</u>	<u>441,003</u>	<u>435,555</u>
FUNDS	15					
Unrestricted funds					<u>441,003</u>	<u>435,555</u>
TOTAL FUNDS					<u>441,003</u>	<u>435,555</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 30.09.24 and were signed on its behalf by:


.....
A Rattray - Trustee


.....
K Johnston – Trustee and Treasurer

South Carrick Community Leisure

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	<u>101,805</u>	<u>124,422</u>
Net cash provided by operating activities		<u>101,805</u>	<u>124,422</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,846)	-
Sale of tangible fixed assets		<u>3,007</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(3,839)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>97,966</u>	<u>124,422</u>
Cash and cash equivalents at the beginning of the reporting period		<u>426,889</u>	<u>281,105</u>
Cash and cash equivalents at the end of the reporting period		<u>500,314</u>	<u>426,889</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	5,448	(2,598)
Adjustments for:		
Depreciation charges	16,357	24,841
Increase in stocks	(4,588)	-
(Increase)/decrease in debtors	(3,497)	99,358
Increase in creditors	<u>88,085</u>	<u>2,821</u>
Net cash provided by operations	<u>101,805</u>	<u>124,422</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank	<u>426,889</u>	<u>73,425</u>	<u>500,314</u>
	<u>426,889</u>	<u>73,425</u>	<u>500,314</u>
Total	<u>426,889</u>	<u>73,425</u>	<u>500,314</u>

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 (SL)
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%

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

South Carrick Community Leisure

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Gifts	1	-
Donations	518	-
Grants	220,000	200,000
Community Benefit Funding - Falk Assel	44,818	40,200
Community Benefit Funding - Tralorg	<u>85,711</u>	<u>78,957</u>
	<u>351,048</u>	<u>319,157</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Other grants	<u>220,000</u>	<u>200,000</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Charitable Activities	<u>444,421</u>	<u>485,903</u>

4. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23
	£	£
Staff costs	<u>472,169</u>	<u>441,856</u>

Other trading activities

	31.3.24	31.3.23
	£	£
Purchases	51,915	54,853
Staff costs	<u>-</u>	<u>(8,847)</u>
	<u>51,915</u>	<u>46,006</u>

Aggregate amounts	<u>524,084</u>	<u>487,862</u>
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
General	<u>9,807</u>	<u>260,561</u>	<u>270,368</u>

6. SUPPORT COSTS

	Management £	Finance £	Information technology £	
General	<u>56,226</u>	<u>22,226</u>	<u>67,419</u>	
	Human resources £	Other £	Governance costs £	Totals £
General	<u>21,801</u>	<u>88,555</u>	<u>4,334</u>	<u>260,561</u>

7. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>16,357</u>	<u>24,841</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	472,169	441,856
Other pension costs	<u>-</u>	<u>(8,847)</u>
	<u>472,169</u>	<u>433,009</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Staff	<u>36</u>	<u>34</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	319,157	-	-	319,157
Charitable activities				
General	485,903	-	-	485,903
Total	<u>805,060</u>	<u>-</u>	<u>-</u>	<u>805,060</u>
EXPENDITURE ON				
Raising funds	487,862	-	-	487,862
Charitable activities				
General	319,796	-	-	319,796
Total	<u>807,658</u>	<u>-</u>	<u>-</u>	<u>807,658</u>
NET INCOME/(EXPENDITURE)	(2,598)	-	-	(2,598)
RECONCILIATION OF FUNDS				
Total funds brought forward	438,153	-	-	438,153
TOTAL FUNDS CARRIED FORWARD	<u>435,555</u>	<u>-</u>	<u>-</u>	<u>435,555</u>

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	300,780	42,328	39,482	382,590
Additions	158	5,739	949	6,846
Disposals	-	(2,868)	(139)	(3,007)
At 31 March 2024	<u>300,938</u>	<u>45,199</u>	<u>40,292</u>	<u>386,429</u>
DEPRECIATION				
At 1 April 2023	270,763	22,218	34,966	327,947
Charge for year	7,258	5,706	3,393	16,357
At 31 March 2024	<u>278,021</u>	<u>27,924</u>	<u>38,359</u>	<u>344,304</u>
NET BOOK VALUE				
At 31 March 2024	<u>22,917</u>	<u>17,275</u>	<u>1,933</u>	<u>42,125</u>
At 31 March 2023	<u>30,017</u>	<u>20,110</u>	<u>4,516</u>	<u>54,643</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

12. STOCKS

	31.3.24	31.3.23
	£	£
Stocks	<u>4,588</u>	<u>-</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	<u>5,097</u>	<u>1,600</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	18,539	22,769
Social security and other taxes	(3,575)	267
Other creditors (Payroll, accountancy, Aviva Insurance & Falk Assel)	<u>96,157</u>	<u>24,541</u>
	<u>111,121</u>	<u>47,577</u>

15. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
UNRESTRICTED	435,555	5,448	441,003
	<u>435,555</u>	<u>5,448</u>	<u>441,003</u>
TOTAL FUNDS	<u>435,555</u>	<u>5,448</u>	<u>441,003</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
UNRESTRICTED	815,469	(810,021)	5,448
	<u>815,469</u>	<u>(810,021)</u>	<u>5,448</u>
TOTAL FUNDS	<u>815,469</u>	<u>(810,021)</u>	<u>5,448</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
UNRESTRICTED	438,153	(2,598)	435,555
	<u>438,153</u>	<u>(2,598)</u>	<u>435,555</u>
TOTAL FUNDS	<u>438,153</u>	<u>(2,598)</u>	<u>435,555</u>

15. MOVEMENT IN FUNDS - continued

Comparative 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>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
UNRESTRICTED	438,153	2,850	441,003
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>438,153</u>	<u>2,850</u>	<u>441,003</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	1,620,529	(1,617,679)	2,850
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,620,529</u>	<u>(1,617,679)</u>	<u>2,850</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

17. RESTRICTED FUNDS

Assel Valley Grant for Swimming Lessons

In June 2023, a £5,000 grant was received from Assel Valley, designated to provide swimming lessons for children from financially challenged families. Due to unforeseen circumstances, this initiative was delayed, and the funds remain as restricted. The £5,000 will be utilised in the forthcoming period for its intended purpose.

South Carrick Community Leisure

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	518	-
Grants	220,000	200,000
Community Benefit Funding - Falk Assel	44,818	40,200
Community Benefit Funding - Tralorg	<u>85,711</u>	<u>78,957</u>
	351,048	319,157
Charitable activities		
Charitable Activities	444,421	485,903
Other income		
Aviva Insurance Claim	<u>20,000</u>	<u>-</u>
Total incoming resources	815,469	805,060
EXPENDITURE		
Raising donations and legacies		
Wages	472,169	441,856
Other trading activities		
Purchases	51,915	54,853
Pensions	<u>-</u>	<u>(8,847)</u>
	51,915	46,006
Charitable activities		
Sundries	9,807	7,955
Other		
Storm Damage Expenses	15,569	-
Support costs		
Management		
Insurance	22,235	22,526
Telephone	9,208	3,889
Postage and stationery	770	863
Advertising	10,771	9,175
Cleaning	4,267	4,190
Consulting	1,680	3,767
Gym Equipment Expense	653	301
Pool Equipments	127	421
Residual VAT	6,156	19,555
Event Costs	<u>359</u>	<u>665</u>
	56,226	65,352

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 2024

	31.3.24	31.3.23
	£	£
Management		
Finance		
Bank charges	5,869	6,095
Plant and machinery	7,258	24,841
Fixtures and fittings	5,706	-
Computer equipment	<u>3,393</u>	<u>-</u>
	22,226	30,936
Information technology		
Repairs and renewals	67,419	56,474
Human resources		
Software licences	17,607	17,800
Staff Training	<u>4,194</u>	<u>4,440</u>
	21,801	22,240
Other		
Light and heat	88,555	127,365
Governance costs		
Accountancy and legal fees	2,391	7,500
Subscriptions	<u>1,943</u>	<u>1,974</u>
	<u>4,334</u>	<u>9,474</u>
Total resources expended	<u>810,021</u>	<u>807,658</u>
Net income/(expenditure)	<u>5,448</u>	<u>(2,598)</u>

