



Company Number: SC413707  
Charity Number: SC042999



annual report  
**2012/2013**

“ Inspiring Active  
&  
Healthier  
Communities ”



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## Introduction from the Chair



On behalf of the Trustees of West Dunbartonshire Leisure I have pleasure in submitting the first annual report and accounts for the year ended 31<sup>st</sup> March 2013.

The first year of operation of the Trust was one of consolidation and it has been an excellent start. I remain tremendously excited by our plans for developing facilities and services, and am delighted with the progress we have made in our first year.

The year saw the Trust not only operate within budget but also achieve an operating surplus of £130,034 (which includes a £163k Retirement Benefit Scheme deficit). This surplus will develop a Prudential Reserve for future projects and initiatives. All indications are that the financial performance of the Trust can go from strength to strength.

It has been a pleasure to chair the Board of Trustees in its inaugural year. I would like to thank all my fellow Trustees for their hard work throughout the year; their commitment and professionalism has been critical to the early success of the Trust.

I would also like to thank the General Manager, his Management Team and all the staff for their excellent contributions. Without their continued dedication and loyalty the transitional period from Council Services to the Trust would not be at the level it has been.

A special thanks go to West Dunbartonshire Council, our major partners, and to those officers for the continued delivery of a range of key support services to the Trust, and in particular those within Housing, Environmental and Economic Development, who continue to support the Trust and whose efforts I readily acknowledge.

West Dunbartonshire Leisure aims to put the customer at the heart of everything we do. Therefore the final thanks must go to our valued customers, not only have you increased your support for us which is shown by an increase in attendances, you have been extremely patient with us during the disruptions caused by some of the improvements we have carried out. There were nearly one million visits to West Dunbartonshire Leisure facilities/ programmes in 2012/13, and focusing on exceeding your needs will be our key priority this coming year.

A handwritten signature in black ink that reads "David McBride". The signature is written in a cursive, slightly slanted style.

Councillor David McBride  
Chair of West Dunbartonshire Leisure Trust



## 2.1 Reference and Administrative Details

Name of Charity: West Dunbartonshire Leisure Trust

Charity Number: SC042999

Company Number: SC413707



Registered Office: Alexandria Community Centre  
Main Street  
Alexandria  
G83 0NU

Trustees (Directors): Councillor David McBride (Chair)  
Councillor Kath Ryall  
Councillor William Hendrie  
Kenneth Clark (Vice Chair)  
James Gunn  
David Smith  
Anthony Waclawski  
Denise Laverty  
Joanne Harkin



General Manager: John Anderson

Company Secretary: Fiona McGuigan



Bankers: Clydesdale Bank  
47 High Street  
Dumbarton  
G82 1LF

Independent Auditors: Wylie & Bisset LLP  
168 Bath Street  
Glasgow  
G2 4TP



## 6 Report of the Trustees for the Period Ended 31 March 2013

### 2.2 Structure, Governance and Management

West Dunbartonshire Leisure is a company limited by guarantee with charitable status. In addition to being regulated by the Companies Act (2006), the company is also subject to the charities regulator in Scotland, OSCR (Office of the Scottish Charity Regulator).

The company was incorporated in December 2011 and started trading on 5th April 2012 and is responsible for the strategic and operational management of West Dunbartonshire Council's Sport and Leisure Facilities; Community Facilities; Sports Development; Active Schools; and Events.

#### Trustees (Directors)

There are nine members of the company who serve as Trustees comprising of three (3) Councillors (Partner Trustees), an Employee Representative Trustee and five (5) Independent Trustees. They have the ultimate control of the company subject to providing and operating the services in accordance with the Legal Agreement reached with West Dunbartonshire Council and provides strategic direction to the General Manager and his Management Team.

The list of current and former Trustees serving within the first full financial year of operation in 2012/13 is detailed below:

Name	Trustee (Director) Role	Appointed	Resigned
Cllr David McBride	Partner (Chair)	11/01/12	N/A
Kenneth Clark	Independent (Vice Chair)	11/01/12	N/A
David Smith	Independent	11/01/12	N/A
Anthony Waclawski	Independent	11/01/12	N/A
James Gunn	Independent	11/01/12	N/A
Denise Laverty	Independent	09/02/12	N/A
Cllr William Hendrie	Partner	12/06/12	N/A
Cllr Kath Ryall	Partner	12/06/12	N/A
Joanne Harkin	Employee Representative	12/09/12	N/A
Denise McLafferty	Employee Representative	11/01/12	16/04/12
Cllr William McLaughlin	Partner	11/01/12	04/05/12
Cllr Ronald McColl	Partner (Chair)	11/01/12	04/05/12

#### Recruitment and Training of Trustees

In forming the initial board of trustees West Dunbartonshire Council (WDC) allocated the responsibility of Partner Trustee to three WDC Councillors in October 2012. As preparation for taking up their trustee duties they were given training on their role serving on the board and their duties under the Companies Act 2006. Elected member board membership does not carry any remuneration.

Authority and responsibility for the recruitment of Independent Trustees was delegated by WDC to the Executive Director of Housing, Environmental and Economic Development (HEED) in consultation with the Head of Human Resources and Organisational Development (HR&OD).

WDC advertised for Independent Trustees in October 2012 and interviewed a shortlist of applicants over two dates in November 2012. The interview panel consisted of the Head of Neighbourhood Services (Service Head with HEED Department), the Head of HR&OD and the Head of Legal, Administrative and Regulatory Services. The selection of the Employee Representative Trustee was completed in consultation with the unions representing employees transferring to the leisure trust (UNITE, UNISON, GMB). A full time Union Official was formally selected following an interview process. Independent Trustees and the Employee Director do not receive remuneration part from reimbursement of costs incurred while serving on the board, including travel (within Scotland) and any reasonable subsistence expenses.

Independent Trustees received a briefing on their role as Board Trustees operating a company limited by guarantee with charitable status as per Companies Act 2006. The briefing included background information on all Council papers and decisions in relation to the formation of the Trust dating back to April 2010.

All trustees received a presentation briefing in April 2012 from the Leisure Trust Management Team giving an overview of the activities and facilities run by the company.

Two Independent Trustees received training on Discipline and Grievance procedures to equip them to serve on the appeals panel to hear stage three grievances and dismissal appeals. Partner Trustees receive a range of training including Discipline and Grievance as part of their Elected Member induction process.

One Independent Trustee has attended a training seminar on the role of Directors on Charity Trust Boards.

### Statement of Trustee's Responsibilities

The trustees (who are also directors of West Dunbartonshire Leisure Trust for the purposes of company law) are responsible for preparing the Trustee's Report 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

## 8 Report of the Trustees for the Period Ended 31 March 2013

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

### Management Arrangements

The Board meets quarterly to consider Company business with decisions taken to set the overall strategy for the business as well as to monitor its activities. Management are charged with the task of implementing these decisions. The Board can also refer decision-making on Independent Trustees, General Manager and Company Secretary recruitment; overseeing company finances; approving financial reports; and disciplinary appeals to sub-committees.

A General Manager is appointed by the Board to manage the day to day operations of the Company. To ensure that operations are carried out effectively, the General Manager has delegated authority within an approved scheme for matters including Personnel; Finance; Procurement; and Operations.

The full board met 5 times throughout the financial year April 2012 to end of March 2013. These meetings were held with management representatives to consider the business of the Company.

Full Board meeting dates:

- 16 April 2012
- 12 June 2012
- 12 September 2012
- 14 November (special meeting)
- 13 December 2012
- 18 March 2013

The special meeting on 14th November was convened to discuss the Review of Community Facilities including pricing policy that had been carried out by West Dunbartonshire Council and the implications for West Dunbartonshire Leisure and to agree the format of the Trust's first Business Plan.

Sub Committees met in the periods between Board Meetings to consider business and to make formal recommendations to the full Board of Trustees.

Board Sub Committees exist in the following areas:

- **Nominations Committee** – Responsible for recommending appropriate individuals for appointment as Independent Trustees and Employee Representative to form the Board. Responsible for the recruitment and appointment of the General Manager and Company Secretary.
- **Audit Committee** – Responsible for the recruitment and appointment of an external auditor to audit final annual accounts for submission to Companies House and OSCR. Responsible for overseeing company finances and approving financial reports to go to full board.





## Major Risks

West Dunbartonshire Council procured the services of Ernst & Young LLP to undertake a Business Case for establishing a charitable Leisure Trust as an operating vehicle for their leisure services.

This Business Case included an analysis of the key risks the transfer of the Council's Leisure Services to an independent charitable Leisure Trust would face and highlighted delivery actions to reduce those risks.

However the leisure business environment is customer driven and internal and external changes to that environment ultimately influence overall performance. Therefore risk factors that could have an impact on service delivery require to be identified on an annual basis, with appropriate actions to minimise such risks.

Therefore from April 2013 the General Manager ensures an annual risk analysis is undertaken and a Risk Register with appropriate actions is identified to minimise the impact on service delivery and overall performance. This register is reviewed on a six monthly basis and reported to the Board to assist in managing the risks to the trust.

## 2.3 Objectives and Activities

### Charity Objects

West Dunbartonshire Leisure has the following Company Objects which are outlined in the company's Articles of Association:

- to advance public participation in sport;
- to provide recreational facilities, and organise recreational activities with such facilities and activities being made available to members of the public at large with the object of improving their conditions of life;
- to advance education;
- to advance health;
- to advance citizenship and/or community development (which may include the promotion of civic responsibility, volunteering, the voluntary sector and/or the effectiveness or efficiency of charities);
- to relieve those in need by reason of age, ill health, disability, financial hardship or other disadvantage;
- to promote, establish, operate and/or support other similar schemes and projects which further charitable purposes;

### What We Do

The Trust's portfolio provides a strong infrastructure of facilities that includes: wet and dry leisure centres, community centres and an entertainment venue; all of which provide a diverse range of activities and events to meet the needs and wants of the residents of West Dunbartonshire.



## Leisure Facilities

### Vale of Leven Swimming Pool, Alexandria

25m competition pool; teaching pool; health suite; dance studio; spin studio; children's soft play room; and gym.

### The Meadow Sports Centre, Dumbarton

Leisure pool with wave machine and water slide; 8 badminton court sized sports hall; dance studio; health suite and gym.

### The Play Drome, Clydebank

Leisure pool with wave machine and water slides; 25m competition pool; teaching pool; 8 badminton court sized sports hall; indoor bowls; squash court; dance studio; spin studio; health suite and gym.

## Community Facilities / Theatre

### Alexandria Cluster:

Alexandria Community Centre

Dalmonach Community Centre

Bonhill Community Centre

### Dumbarton Cluster:

Concord Community Centre

The West Dumbarton Activity Centre

Bowling Hall

Dumbarton Burgh Hall

West Bridgend Hall

Denny Civic Theatre

### Clydebank Cluster:

Clydebank East Community Centre

Napier Hall

Dalmuir Community Centre

Glenhead Community Centre

Hub Community Centre

Skypoint Community Centre

**FIT**  
all you can in

**NEW**  
all inclusive packages

**YOU**  
now can get more  
for your money

Gym Swimming Sauna Steam room Fitness classes

**Are you aware of any changes to your membership package?**  
Ask a member of our fitness team for more information.

Details online at [www.wdleisure.net](http://www.wdleisure.net)

Company No: 43202 VAT Registration No: GB 09 7502 04 Charity No: SC042999

**Leisure**

## Sports Development

West Dunbartonshire Leisure's Sports Development team are focused on widening opportunities for all residents (aged 2 years to adult) to participate in school, club and community sport, while also supporting individuals to develop their performance to a level that they aspire. This is delivered through the following five areas of development that are linked and interdependent and complete West Dunbartonshire's Quality Sporting System:

- School & Community Sport
- Club Sport
- Coaching & Volunteering
- Sports Events
- Sports Facilities

These key areas of development have the ability to enhance all sports in West Dunbartonshire; however the service has a specific focus on developing swimming, football, athletics, gymnastics, badminton, hockey and basketball. In addition, high profile generic initiatives include disability sport, early year's fundamental sport and Community Sports Hubs.

## Active Schools

Mainly funded by **sportscotland**, Active Schools West Dunbartonshire is part of a national network of staff working across Scotland to provide more and higher quality opportunities for children and young people to participate in sport before, during and after school.

Key areas of work include:

- Volunteer recruitment, development and retention (including young sports leaders).
- Provision of sport sessions before school, at lunchtimes and after school in all primary and secondary schools.
- Sports festivals.
- Programmes aimed at particular target groups e.g. girls & young women, young people with a disability.
- School to sports club/community sport links.
- Inspirational programmes linked to London 2012, Glasgow 2014 and Ryder Cup 2014.
- **sportscotland** led initiatives e.g. Positive Coaching Scotland.

## WDC Outdoor Events

West Dunbartonshire Leisure delivers an annual programme of outdoor events for West Dunbartonshire Council. The Events Calendar includes, Scottish Pipe Band Championships; Highland Games; Firework Displays; local Gala Days; and Christmas Light Switch On events.

## 2.4 Auditors

Wylie Bisset LLP were appointed as auditors during the period and are deemed to be appointed by the members in accordance with section 487(2) of the Companies Act 2006.

## 2.5 Financial Review

### Financial Summary 2012/13

The Trust is pleased to report that despite the current economic climate in which we have operated in our first year, the financial position for the trust has resulted in a surplus being generated allowing us to progress towards holding an acceptable level of prudential reserves.

In summary, the financial position during 2012/13 is noted below:

	Unrestricted/Restricted Fund	Pension Fund	Total Fund
Total income	£6,513,837	£659,000	£7,172,837
Total spend on charitable activities	(£ 6,220,803)	(£125,000)	(£6,345,803)
In year surplus	£293,034	£534,000	£827,034
Actuarial loss	0	(£697,000)	(£697,000)
In year surplus	£293,034	(£163,000)	£130,034

Reserves held at 31 March 2013:

Restricted	£0
Unrestricted	£130,034

The Unrestricted reserves were £293,034 but at the year end the multi-employer defined benefit pension scheme is in deficit by £163,000 and therefore the net reserves are £130,034.

Following the first year of the Trust, our income has helped us to meet our charitable aims and objectives. Our year-end financial position, summarised above, provides a sound platform from which we can continue to meet our commitments.

The principle funding sources are a combination of income generated through a level of sales, fees and charges for our charitable activities £1,930,960 and membership fees £543,795, as well as income from West Dunbartonshire Council (Management Fee) for our work in managing the leisure facilities £4,020,000 within the local area.

The principle sources of expenditure remain within staffing £4,726,384 with elements of spend on property £926,155, transport £42,210, administration £456,971 and payments to other bodies £69,083.



The financial activity during the year within each of the charitable areas can be summarised:

	Income	Expenditure	Surplus/Deficit
Leisure Facilities	£1,506,076	(£3,774,980)	(£2,268,904)
Community Facilities	£292,129	(£1,184,219)	(£892,090)
Sports Development	£420,116	(£844,517)	(£424,401)
Active Schools	£256,434	(£374,320)	(£117,886)
Governance Costs	0	(£42,767)	(£42,767)
Management Fee	£4,020,000	0	£4,020,000
<b>Total</b>	<b>£6,494,755</b>	<b>(£6,220,803)</b>	<b>£273,952</b>

### Reserves Policy

During 2012/13, the Trust agreed a prudential reserves target of £250,000 to enable the Trust to manage financial risk and help deliver our commitments. As this is the first year of the Charity it is recognised that this is a target to work towards and not a minimum limit. The target will be monitored regularly and reviewed annually, based upon external and internal factors.

As at 31 March 2013, the Trust had reserves held of £130,034 (after a deduction for pension reserve of £163,000) and continues to work towards the target set.

### Investment Policy

West Dunbartonshire Council manage investments on behalf of the Trust, following their own organisational investment policy, primarily aimed at mitigating risks associated with safeguarding funds, ensuring liquidity of those funds and finally investment return. As a result, the policy aims to invest in cash and cash-like investments up to a maximum level on acceptable counterparties. Activity is monitored regularly and the policy is reviewed annually.

Due to the limited current level of surplus funds, any funds held by the Trust are invested in an interest bearing account held with our bankers, the Clydesdale Bank.

Primarily due to the year-end surplus held and the regular advanced funding given by West Dunbartonshire Council, as at 31 March 2013, the Trust held cash with the bank of £912,564. The Trust does not have an overdraft facility at this time.

During 2012/13, interest received on cash balances held at the bank was £6,799.

### Fixed Assets

The Trust has a maintenance lease agreement with West Dunbartonshire Council for the use of the buildings linked with the charitable activities and as such the buildings do not belong to the Trust.

The Trust received donated assets during 2012/13 to the value of £12,283, which have been added to the Balance Sheet as at 31 March 2013. The Trust did not purchase any assets during the year.

## 2.6 Achievements and Performance

### Achievements 2012/13

#### Leisure Centres

##### Vale of Leven Swimming Pool:

The adaptation of the former function room to a dual use spin bike studio within the centre has revitalised the centre bringing new customers and significantly increasing Fitness classes usage and membership sales. Income for the Dance Studio and Spin/function room has increased by almost £20k in 2012/13 from the income in 2011/12 the previous year. The spin studio opened in July 2012.

Staff changing areas that backed onto the Fitness Gym have been relocated and the space that was released has been utilised to extend the gym.

The extension has provided a new 'mirrored floor to ceiling' free weights area and includes a multi functional bench strength machine. This enhancement to the Gym and multi-functional new gym equipment has brought new clientele to the centre and significantly increased Gym membership sales and usage. Income at the centre has increased overall by 30% and dryside usage specifically has increased by around 28%.

As part of the 2012/13 Capital programme a major roof repair/upgrade has been completed. Roof leaks have been an ongoing problem at this site for a number of years. The project replaced 70% of the flat roof section of the centre and included work on the guttering and down pipes system reducing the risk of future drain pipe blockages which has been a factor in previous roof water ingress incidents.

##### Meadow Centre:

A number of projects were undertaken at The Meadow Centre. The large sports hall floor was sanded, resealed with new court lines painted to bring it back to an acceptable standard. The health suite was also refurbished with the floor area being completely re-tiled and the area painted. The dance studio, doors and skirting were also painted. New suspended ceilings were fitted in the foyer and main stairwell. Finally a new 'hurricane' body dryer was installed in the changing village.

##### The Play Drome:

In the first year of operation the trust has made improvements within the Play Drome facility that enhances the service to our customers. With the proposed closure of the facility within the next three/five years all monies have been carefully considered with the lifespan of the facility as a priority. All improvements have been made with best value and longevity in mind to provide the customers with an upgraded service.

The cafe area has been redecorated and new flooring has been laid, which now complements the new vending machines which provide a better selection of hot/cold drinks and snacks.

A body dryer has been placed in the changing village to allow customers to 'dry' without the use of a towel. This has been successful with children and adults in enhancing the experience they have within the wet change area.

One sauna has been removed and replaced with a new steam room and this area has had a small refurbishment to provide a calming area for customers to relax in.

The front doors have been replaced, foyer redecorated and barriers removed to provide a more welcoming area for our customers to spend time after they have taken part in activities.

## Community Facilities

The Alexandria Community Centre (which also serves as the Leisure Trust Headquarters) has benefited from a three part window replacement programme. The project has considerably improved the appearance, security and energy efficiency of the centre.

Coca Cola Enterprises (CCE) were the successful contractor to provide hot/cold drinks and snack vending machines within our Community Facilities and Leisure Centres. This change in suppliers has resulted in a larger provision and a more varied option for our customers.

## Sports Development

West Dunbartonshire Leisure's **jogscotland** programme won the National **jogscotland** group of the year award at the Scottish Athletics National Awards.

WD Leisure held **Sports Shows** on 15<sup>th</sup> September at the Meadow Centre and 29<sup>th</sup> September at the Play Drome. The events were a huge success. Olympic Star Athletes Katherine Grainger (Gold – rowing), Robbie Renwick (Gold – Delhi Games), Tim Baillie (Gold – slalom canoeing) and Gordon Reid (Paralympian Wheelchair Tennis player) attended the events. Over two thousand people attended the events that profiled sporting opportunities in West Dunbartonshire.

Sports Development's **School and Early Year's Sports Programmes** continue to be delivered in 100% of Early Education and Childcare Centres and 100% of Primary Schools with thousands of young people taking part in a variety of sports. In addition the Sports Development festivals continue to be extremely well attended by local schools (e.g. 640 pupils participated in WD Leisure's 2012 Cross Country Championships in Balloch Park).

WD Leisure created West Dunbartonshire's first Community Sports Hub in April 2012. **Clydebank Community Sports Hub** is now recognised by **sportscotland** as a formal Sports Hub, which is a key action within their 2014 Games legacy plan. The hub is based at Clydebank Rugby Club pavilion and playing fields. The organisation consists of Clydebank Rugby Club, Clydebank Football Club, GTF Taekwondo Club and Glasgow Gaels Football Club.

West Dunbartonshire's first **School of Football** was launched in August 2012 at the Vale of Leven Academy. This project is supported by the SFA and focuses on providing selected pupils with five coaching sessions per week during the curriculum. Fifteen S1 pupils (four girls and eleven boys) are currently benefitting from the additional training sessions and they will continue to get this service when they progress into S2.

## Active Schools

**West Dunbartonshire Torch Relay project** – A fantastic event bringing focus to the Olympic and Paralympics Games and the promotion of the official Olympic Torch Relay coming to Clydebank and Dumbarton. The project was awarded the prestigious London 2012 Inspire Mark by the London Organising Committee for the Olympic Games (LOCOG). High school pupils and staff were involved in designing and creating Olympic torches and over 90 secondary pupils were selected as torchbearers, running in small groups from each high school to the feeder primary schools with one of their torches then participating in Olympic assemblies and torch relays around the primary school grounds with the primary pupils. The project received further national recognition when three of the torches designed in Clydebank High School were put on display, firstly in Edinburgh for the launch of the Olympic Rings on the Mound and then at The Scottish Government's 'Scotland House' in Pall Mall, London during the Olympics.

**Dance Festival 2012** – As part of the National School Sport Week and building on the success of a smaller scale festival last year, this year the venue was the Play Drome where we ran two shows. The festival involved groups from both primary and secondary schools including Kilpatrick School and there were 27 groups performing (mostly girls and young women) with 23 schools represented. The turnout by parents and family members was excellent with approx. 800 - 1000 people making up the audience across the two shows. The addition of professional music and lighting along with the bleacher seating in the Play Drome made it a great spectacle.

**Clydebank Mini Tennis Academy** – February saw the launch of the Active Schools Tennis Academy in Clydebank High School. This is a brand new programme for West Dunbartonshire, involving Primary 1 to Primary 3 children from Clydebank Primary Schools. The initial seven week after-school block ran from Feb – March with 45 participants in total. Each week there are 3 one-hour sessions – one for Primary 1 pupils and two for Primary 2 and Primary 3 pupils, running from 3.30 – 6pm.

**Students in Sport initiative (Partnership with Clydebank College)** – The Students in Sport initiative was built on the strong foundation of partnership working established over the past 3 years, which has enabled many HNC and HND students to volunteer in Active Schools, gaining valuable coaching experience through leading lunchtime and after-school sport sessions in West Dunbartonshire's Primary Schools.

This year saw the programme become more embedded in the work of Active Schools, Clydebank College and West Dunbartonshire Council's Education Department as students were given placements in schools for 1 day per week (4 hours per day). Approximately 50 sport students (mostly HNC and HND) received training from Active Schools Coordinators and Sports Development Officers prior to them commencing placements in local primary schools, where they support and lead lunchtime activity, PE lessons and after-school sport sessions. This has been a great success for all concerned in 2012.

**Sports Leaders** – In line with their national priority of increasing the number of secondary school pupils with a sports qualification delivering sport and physical activity sessions in schools, the Active Schools team piloted their own Active Schools Sports Leadership course which ran for 3 days over the October School holidays.



45 pupils from across West Dunbartonshire (representing all 5 secondary schools) signed up and attended the three days of training which was led by Active Schools Coordinators and tutors from National Governing Bodies of various sports. All who attended completed the Sports Leaders UK Day Certificate in Sports Leadership on the first day then took part in pre-selected courses in Basketball, Football, Dance, Netball or Tennis over the next two days. Following this training the Active Schools Sports Leaders have been supporting lunchtime and after-school sport and physical activity in both primary schools and secondary schools.

## Business Development

**Book & Pay Online** – West Dunbartonshire Leisure is at the forefront of online booking and payments facilities in Scotland. Whilst many local authorities and leisure trusts have a wide range of activities available to book online, West Dunbartonshire Leisure can boast one of the largest catalogues of activities available to pay online including swimming lessons, sports hall activities, group fitness classes along with a wide range of health and fitness memberships.

**Live Active GP Referral Scheme** – West Dunbartonshire Leisure continues to work in partnership with Greater Glasgow NHS Board to deliver the Live Active scheme within West Dunbartonshire. In April 2012, a pilot programme was introduced incorporating Alcohol Brief Interventions (ABI's) into baseline client consultations. The result of this pilot to date has been exceptional with the annual Health Efficiency Access and Treatment (HEAT) target for completed ABI's having been reached already. GGNHSB have indicated that this approach should be adopted by all the other participating Local authorities / trusts.

**ACES (Active Children Eating Smarter) & Active Choices Programme** – These programmes were introduced by Greater Glasgow NHS Board to meet the HEAT target set by Scottish Government in relation to child obesity. In April 2012, WDL introduced a new coordinators role to encourage uptake and retention. The latest figures show that West Dunbartonshire has reached the annual target by quarter 3, which is far in advance of every other participating local authority / Trust.

## Events

**Scottish Pipe Band Championships** (19<sup>th</sup> May 2012) – Over 140 Pipe Bands took part in the 2012 Championships, a record high entry. Approximately 18,000 people attended the event and enjoyed the spectacular piping display along with all the additional entertainment including, craft stalls, children's entertainment and catering/bar facilities. WDC has recently been successful in securing the event for the area for the next three years.

**Pro Am Golf** (26<sup>th</sup> May 2012) – 36 teams took part in this year's tournament. A pre event reception was held in the Dalmuir clubhouse café attended by around 40 of the participants.

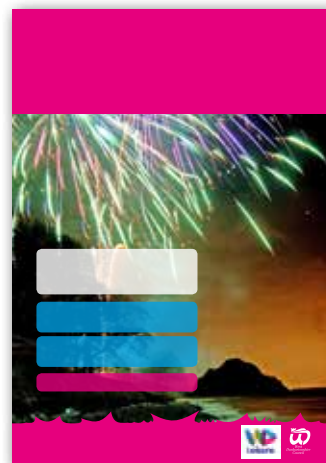


**2012 Olympic Torch Relay** (9<sup>th</sup> June 2012) – WD Leisure was involved in working in partnership with WDC to welcome the Olympic Torch as it passed through West Dunbartonshire. The Torch Relay was a resounding success with thousands of residents filling the streets to cheer it on as it passed through Clydebank and then Dumbarton. In addition the **Blue Peter’s Big Olympic Tour** complimented the Torch Relay which took part in Levensgrove Park, chosen by the BBC as the only Scottish venue for their Blue Peter UK pre Olympic event tour. The event included a Live Roadshow broadcast and gave children and their families the chance to take part in shows and hands on activities designed to inspire interest in the upcoming Olympics games and attracted approximately 5,000 people.

**Clydebank Canal Festival**(7<sup>th</sup> July 2012) – This local music and entertainment event benefited from good weather and it is estimated that 300 people attended the event.

**Firework Displays**(5<sup>th</sup>& 6<sup>th</sup> November 2012) – This year’s fireworks displays attracted 5,000 – 6,000 people at each event at Levensgrove Park and Dalmuir Park and WDC received numerous positive comments on the firework displays through social media.

**Christmas Light Switch On Events**(24<sup>th</sup> & 25<sup>th</sup> November 2012) – Local children’s dance groups and Scottish singing talents ensured that this year’s switch on events went well. Local ‘Your’ Radio station secured a guest appearance from a cast member of ‘River City’ (the BBC’s Scottish based soap) to help switch on the lights and crowds of 2,000 – 3,000 attended the events in each town centre.



## Performance 2012/13

### Attendances

#### Overall Attendance Figures:

Services	2012/13
Leisure Centres	669,947
Sports Development	186,896
Active Schools	77,745
<b>Totals</b>	<b>934,588</b>

#### Statutory Performance Indicators:

West Dunbartonshire Leisure reports against two Statutory Performance Indicators (SPIs) for West Dunbartonshire Council. This information is submitted to Audit Scotland and published alongside information from all local authorities in Scotland on an annual basis.

Statutory Performance Indicator	2012/13
CC1 Wet Activities - Number of attendances per 1,000 population for all pools	4,078
CC2 Dry Activities - Number of attendances per 1,000 population for indoor sports & leisure	4,172

#### Specific Programme Attendances:

Specific Programmes (Leisure Centres)	No.	% of Total
<b>Swimming</b> The number of visits to the swimming pools	370,796	49%
<b>Cosmo Club</b> The number of visits to the Cosmo Club (Gym)	122,810	16%
<b>Fitness Classes</b> The number of visits to group fitness classes	60,702	8%
<b>Over 50's Access</b> The number of visits by over 50's to all activities	117,551	18%
<b>Passport to Leisure (Concessionary) Access</b> The number of visits to all activities by concessionary scheme card holders. This scheme offers reduced rate access for those in receipt of certain benefits	110,486	16%
<b>Under 16's Access</b> The number of visits by under 16's to all activities	108,116	16%
<b>Live Active Access</b> The number of visits of Live Active users	14,318	2%

Specific Programmes (Swimming)	No.	% of Total
<b>60+ Free Swimming</b> West Dunbartonshire residents who are 60 years old or over can swim for free	19,638	5%
<b>Concessionary Free Swimming</b> West Dunbartonshire adult residents who receive benefits can swim for free	5,368	1%
<b>Under 16's Free Swimming</b> 5 to 15 year olds swim free during school holidays	16,937	4.5%
<b>Under 5's Free Swimming</b> Children under 5 years of age swim for free	11,624	3%
<b>Learn to Swim</b> The number of attendances on our learn to swim programmes	77,688	21%

Specific Programmes (Sports Development Coaching)	No.	% of Total
<b>School Coaching (Sports Development)</b> Number of primary and secondary school pupils engaged in sports specific coaching sessions during curriculum time.	95,003	51%
<b>Community Coached Programmes (Sports Development)</b> Number of young people participating in the various community based sports coaching programmes.	78,027	42%
<b>Disability Sport (Sports Development)</b> Number of participants taking part in Sports Development led projects that target disabled people.	1,954	1%

Specific Programmes (Active Schools)	No.
<b>Number of Sessions</b> Extra-Curricular sport & physical activity sessions co-ordinated/directly supported by Active Schools.	4,397
<b>Number of Participant Sessions</b> Visits children & young people have made to Active School extra-curricular sport & physical activity sessions.	76,669
<b>Number of Primary Schools Delivering Club Golf</b> Club Golf is the national junior golf development scheme. There are 36 Primary Schools within West Dunbartonshire.	31
<b>Number of 9 Year-Olds Introduced to Golf</b> Primary 5 pupils are the target age group for the Club Golf scheme.	877
<b>Number of attendances at training courses</b> Volunteer and paid coaches attending coach education courses.	199

Specific Programmes	No.
<b>Vitality / Rehab Classes</b> Number of Vitality / Rehab Classes which are designed for people with different physical abilities and medical conditions	8,338
<b>Direct Debit Members</b> Those paying monthly by direct debit for our membership packages	740
<b>Passport to Leisure Card Holders</b> The number of Passport to Leisure Cards issued	12,015
<b>Live Active (GP Referrals)</b> Number of people referred to WDL for an exercise referral programme	1,073
<b>Free Fitness Assessments</b> The number of Free Fitness Assessments carried out	742

## Absence Management

	No. Staff	Target	Actual
<b>Total Absence</b>	181	7 days	6.52 days

## Website Hits

Number of Website hits on the Trust's pages of West Dunbartonshire Council's website for the year was **163,155**. This demonstrates the importance of our website to our customers as reporting of hits only came into effect from August 2012.

The screenshot displays the West Dunbartonshire Council website. The main navigation bar includes links for HOME, REPORT IT, REQUEST IT, PAY IT, CONSULTATIONS, LATEST NEWS, EVENTS, and CONTACT US. A search bar is located in the top right corner. The page is categorized under 'A-Z' and 'Community Life and Leisure'. The main content area features a large banner for 'Leisure Centres, Sports Development, Active Schools & Outdoor Sports' with a collage of images showing people participating in various activities. Below the banner, there is a section titled 'Leisure' with a brief description: 'West Dunbartonshire has three main indoor leisure centres, the Play Dome in Clydebank, the Meadow Centre in Dumbarton, and the Vale of Leven Swimming Pool in Alexandria. They are managed by West Dunbartonshire Leisure Trust which is also responsible for managing Sports Development, Active Schools, Community Facilities and a range of Events.' To the right of the main content, there are three utility boxes: 'PAY IT' (Council Tax), 'FIND IT' (Full postcode search), and 'FIND MY COUNCILLOR' (Search by name or ward). At the bottom, there is a 'Most requested services' section with icons for Health & Fitness, Sports Development, Online Registration, Find leisure centre opening times, Meadow Centre, Play Dome Centre, and Vale of Leven Pool.

## 2.7 Plans for the Future

### Board Structure

Throughout 2013/14 the Audit Sub Committee will formally meet on a quarterly basis for the purposes of monitoring the ongoing financial performance of West Dunbartonshire Leisure Trust. These formal meetings will allow for more detailed discussion of the income and expenditure of the organisation.

We are committed to promote co-operation between Management and Employees in all matters relating to Fire, Security and Health and Safety in accordance with the Safety Committee Regulations 1977 (Amended in 1996). Therefore a Health & Safety Committee will be formed with attendance from Management and Trade Unions and in addition an appointed Board Trustee will also sit on the Health & Safety Committee.

We are committed to good partnership arrangements to support their commitment to engaging and involving their workforce at all levels. To support this aim we are supportive of an effective employee consultation framework with open, honest and transparent communication. We currently undertake Joint Consultative Committees (JCC) meetings on a quarterly basis to discuss and consult on operational issues and it is now our desire to hold Joint Consultative Forum (JCF) meetings twice a year with Trade Union Convenors and appointed Board Trustees.

The Trust's website is to be reviewed and in particular to provide a new page of "About Us" which would have the following information / documentation published:

- Our Mission, Vision & Values
- Our Articles of Association
- Our Annual Report and Accounts
- Our Business Plan
- Our Policies
- Our Board of Trustees
- Our Agendas and Notes of Board Meetings
- Our Management Team
- Our Partners



## Business Plan 2013/14

We have created our first Business Plan which has been developed in consultation with partners and stakeholders and sets out West Dunbartonshire Leisure's (WDL) vision, together with our key strategic outcomes for 2013/14.

Significant work has gone into engaging and encouraging input from West Dunbartonshire Leisure's Management Team and where appropriate members of their teams. The aim of this process was to create a meaningful Business Plan that will ensure ongoing organisational success.

It was important to identify what strategic outcomes will help us to fulfil our vision. The following list therefore represents what WDL will focus on for 2013-2014:

- **Increasing Participation**  
More people taking part in leisure, sport and physical activities in WDL facilities and programmes.
- **Customer Satisfaction**  
Meeting the needs and expectations of service users (residents of West Dunbartonshire).
- **Quality Staff / Facilities**  
Employees are fully engaged in the operation and development of our business and where opportunities are provided for them to realise their potential. Providing accessible facilities that are well maintained, safe, clean and welcoming.
- **Developing Partnerships**  
To maximise resources in the delivery of our services.
- **Increasing Our Profile**  
Residents of West Dunbartonshire are aware of the full range of services and facilities that WDL operate.
- **Financial Sustainability**  
We will achieve continuous improvement in the operation of the Trust and will focus on developing existing and new business opportunities in order to fulfil our strategic and charitable objectives.

These Strategic Outcomes will be the basis as to what we will carry-out; how we will measure our performance; and identify what potential risks the organisation may face in the financial year 2013/14.

In addition to the WDL Business Plan specific annual Service/Development Plans (working documents) will be implemented to ensure that the Strategic Outcomes are achieved.

Full details of our Strategic Outcomes and Delivery Plan can be found within the WDL Business Plan located on the About Us page on the following website [www.wdleisure.net](http://www.wdleisure.net)

## **Future Developments 2013/14**

### **Refurbishment of Gyms and New Gym Equipment**

Refurbishment of our gyms will take place with all three gyms benefiting from new cardiovascular and resistance equipment. In addition functional training zones will also be created.

The creation of Functional Training Zones will allow us to host small group functional training classes such as Kettlebells and Body Weight Training within the gym environment.

### **New Spin Bikes and Decoration of Spin and Dance Studios**

New Spin Bikes are planned to be purchased at The Play Drome with the two studios also being redecorated to ensure that the popular fitness classes continue to operate.

### **Modernisation of Leisure Centre Changing Areas**

At the Vale of Leven Swimming Pool there will be a major upgrade of the poolside showering and toilet facilities in November/December 2013. The upgrade will involve converting the current separate male and female shower areas into one large communal shower area; the poolside toilet and washbasin facilities will also be modernised as part of this project.

The current locker systems at the Vale of Leven Swimming Pool and the Meadow Centre are obsolete and replacement parts are very difficult to obtain. The result being that the available working lockers are gradually decreasing in each centre. Customer preference is also for a larger locker than is currently provided. Therefore a locker replacement project will be undertaken at both sites in 2013/14.

The male and female dryside changing / toilet areas at The Play Drome will be refurbished/ decorated with new lockers provided. In addition the wet side changing area will also be refurbished throughout 2013/14 with a number of the cubicles being increased in size; provision of a larger vanity area; upgrade of the showering facilities; and new ceilings throughout.

### **Maintenance Works**

A number of maintenance projects will be carried out during 2013/14. These projects will include repairs to the Meadow Centre Sports Hall Roof; replacement of Filter Sand within the Meadow Centre's Swimming Pool Filtration Plant; and the replacement of Air Conditioning Units within Gym at The Play Drome.

### **Gymnastics Development**

The Sports Development team has experienced a substantial increase in demand for gymnastics activities throughout the local authority. The impact of the 2012 Olympic Games Gymnastics team appears to have been one of the main catalysts in its popularity. The Community Sports Development Officer has identified, recruited and trained new coaches in order to increase the number of classes available in the community from nine to twenty two! These community based sessions will commence from summer 2013.

### **Holiday Camps**

WD Leisure will deliver high quality holiday camps throughout the summer period in 2013. In addition to the highly popular week long camps that are held within local high schools, the Sports Development and Active School teams are delivering new activities throughout the Community Centres that are managed by WD Leisure.

These sessions will be used to gauge the popularity of using these venues for such activities. If successful, the venues will be targeted for further growth in terms of sporting activity.



## Implementation of Vitality Programme in Community Facility Settings

West Dunbartonshire Leisure will deliver a pilot programme of Vitality classes within community facilities to raise awareness of the Vitality programme model, while offering older adults (65+) the opportunity to take part in physical activity.

NHS customer surveys have indicated that older adults are less likely to attend mainstream leisure facilities therefore using community facilities with established older adult group sessions will help breakdown this barrier to physical activity.

The pilot classes will run in each demographic area within West Dunbartonshire focusing on areas identified in the Scottish Index of Multiple Deprivation (SIMD).

## Single Outcome Agreement – Promoting Physical Activity

West Dunbartonshire Council's Single Outcome Agreement focuses on the following interconnected priorities

- Stimulating Regeneration and Economic Growth
- Supporting Safe, Strong and Involved Communities
- Tackling Health Inequalities
- Supporting Older People
- Promoting Physical Activity (Local Outcome - Increased level of physical activity)
- Supporting Children and Families

West Dunbartonshire Leisure will lead on the physical activity agenda as part of the well-established local Public Protection Chief Officers' Group.

## Partnership Working

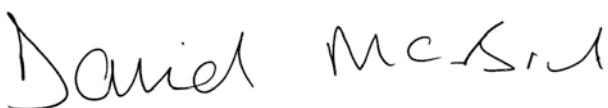
In delivering our services WDL works with many key partners. A strong framework is essential to improve the quality, efficiency and effectiveness of WDL in the delivery of outcomes in local communities.

Partnerships already established will be further strengthened through closer links and shared resources with the aim of improving services and increasing the number of people participating in leisure activities.

A Partnership Working Summary Document will be developed and will identify and detail the various partnership working currently carried out by West Dunbartonshire Leisure.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005) and in accordance with the companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Name: Councillor David McBride, Chair of West Dunbartonshire Leisure

Date: 05 September 2013

### 3.0 Independent Auditor's Report to the Trustees and Members of West Dunbartonshire Leisure Trust for the Period Ended 31 March 2013

We have audited the financial statements of West Dunbartonshire Leisure Trust for the period ended 31 March 2013 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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.

#### Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on pages 7 & 8, 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.

We have been appointed as auditor under section 44(1) (c) of the Charities and Trustees Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustee's Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

## Independent Auditor's Report to the Trustees and Members of West Dunbartonshire Leisure Trust for the Period Ended 31 March 2013

### Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### Opinion on other matter prescribed by the Companies Act 2006

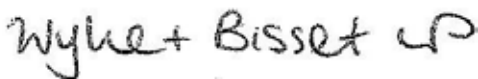
In our opinion the information given in the Trustee's Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit;

Signature:



Jenny Simpson (Senior Statutory Auditor)

For and on behalf of Wylie & Bisset LLP, Statutory Auditors

Wylie & Bisset LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006  
168 Bath Street  
Glasgow  
G2 4TP

Date: 05 September 2013

## 4.0 Statement of Financial Activities

Statement of Financial Activities (incorporating the Income and Expenditure Account) for the period ended 31 March 2013

	Notes	Unrestricted Fund 2013 £	Restricted Fund 2013 £	Pension Fund 2013 £	Total Funds 2013 £
<b>Incoming resources</b>					
Incoming resources from generated funds:					
- Voluntary Income	2,9	12,283	0	566,000	578,283
- Investment Income		6,799	0	0	6,799
<b>Incoming resources from Charitable Activities:</b>					
- Management Service Fees	2	4,020,000	0	0	4,020,000
- Membership Fees	2	543,795	0	0	543,795
- Services	2	1,919,960	11,000	0	1,930,960
<b>Other Incoming Resources:</b>					
- Other Finance Income	9	<u>0</u>	<u>0</u>	<u>93,000</u>	<u>93,000</u>
<b>Total incoming resources</b>		<b><u>6,502,837</u></b>	<b><u>11,000</u></b>	<b><u>659,000</u></b>	<b><u>7,172,837</u></b>
<b>Resources Expended</b>					
Charitable Expenditure	3, 9	(6,167,036)	(11,000)	524,000	(5,654,036)
Governance Costs	5	(42,767)	0	0	(42,767)
Current and past service cost	6,9	0	0	(649,000)	(649,000)
<b>Total resources expended</b>		<b><u>(6,209,803)</u></b>	<b><u>(11,000)</u></b>	<b><u>(125,000)</u></b>	<b><u>(6,345,803)</u></b>
<b>Net Income for the year</b>		<b>293,034</b>	<b>0</b>	<b>534,000</b>	<b>827,034</b>
Actuarial loss on retirement benefit scheme	9	<u>0</u>	<u>0</u>	<u>(697,000)</u>	<u>(697,000)</u>
<b>Net movement in funds (after retirement benefit scheme loss)</b>		<b><u>293,034</u></b>	<b><u>0</u></b>	<b><u>(163,000)</u></b>	<b><u>130,034</u></b>
<b>Fund Balance as at 31 March 2013</b>	18	<b><u>293,034</u></b>	<b><u>0</u></b>	<b><u>(163,000)</u></b>	<b><u>130,034</u></b>

All of the charitable company's activities were acquired during the above period.

## 5.0 Balance Sheet as at 31 March 2013

	Notes	£	2013 £
<b>Fixed Assets</b>	10		6,142
<b>Current Assets</b>			
Stock	11	7,395	
Debtors	12	1,210,127	
Cash at bank and in hand		<u>912,564</u>	
		2,130,086	
<b>Creditors</b>			
Amounts falling due within one year	13	<u>(1,843,194)</u>	
<b>Net current Assets</b>			<u>286,892</u>
<b>Total assets less current liabilities – excluding retirement benefit scheme</b>			<b>293,034</b>
Retirement benefit scheme deficit	9		<u>(163,000)</u>
<b>Total assets less current liabilities – including retirement benefit scheme</b>			<b><u>130,034</u></b>
Funds – Unrestricted	18		293,034
Funds – Restricted	18		0
Funds – Pension Reserve	9		<u>(163,000)</u>
			<u>130,034</u>

The financial statements were authorised for issue by the Board on 05 September 2013

*David McBride*

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Councillor David McBride      Chair

*Kenneth Clark*

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Kenneth Clark      Vice Chair

Company number – SC413707



## 6.0 Cash Flow Statement

Cash Flow Statement for the period ended 31 March 2013

	<b>Notes</b>	<b>2013</b>
		£
Net cash inflow from operating activities	19	912,564
Management of liquid resources		<u>0</u>
<b>Increase in cash</b>		<b><u>912,564</u></b>

## 7.0 Notes on the Accounts

Notes to the Financial Statements for the period ended 31 March 2013

### 1. Accounting Policies

#### Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards in the United Kingdom, and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005) as modified by Revaluation of Pension Asset and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Income and expenditure

Membership subscriptions and income relating to Trust activity are recognised in the period in which the Trust is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the Trust has to fulfil conditions before becoming entitled to it.

#### Incoming resources

Membership subscriptions and income relating to Trust activity are recognised in the period in which the Trust is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the Trust has to fulfil conditions before becoming entitled to it.

Management fees and other incoming resources are recognised in the period to which they relate, on an accruals basis.

Investment income is accounted for on an accruals basis.

#### Allocation of expenditure

Where possible, expenditure is charged direct to charitable expenditure or governance costs. Where this is not possible the expenditure is allocated on a basis consistent with use of the resources.

Charitable expenditure comprises those costs incurred by Trust in the delivery of its activities and services for its beneficiaries. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management and set-up of the charity.

#### Tangible Fixed Assets and Depreciation

It is the policy of the Trust to capitalise expenditure of a capital nature in excess of £5,000. Any irrecoverable VAT related to the assets capitalised is recognised as an expense in the Statement of Financial Activities in the year of purchase.

Assets donated to the Trust are included in the Balance Sheet and Statement of Financial Activities at cost.

Depreciation is charged to write off the cost less the estimated residual value of fixed assets by equal instalments over their estimated useful lives as follows:

Furniture and equipment: 5 years

Motor Vehicles: 5 years

## Stock

Stocks of materials and consumables are valued at the lower of cost and net realisable value in the ordinary course of activities.

Net realisable value is based on estimated selling price less further costs to completion and disposal.

## Leases

Operating leases are charged to income and expenditure on a straight line basis over the period of the lease.

## Pensions

The Trust participates in the Strathclyde Pension Fund by virtue of its status as an 'admitted' body. It is a defined pension scheme and the assets are invested in external funds.

In accordance with 'FRS 17 – Retirement Benefits', the operating and financing costs of pension and post retirement schemes (determined by a qualified actuary) are recognised separately in Statement of Financial Activities. Service costs are systematically spread over the working lives of the members and financing costs are recognised in the period in which they arise. The difference between the actual and expected returns on assets during the period and changes in the actuarial assumptions are also recognised in the Statement of Financial Activities.

## VAT

The Trust is partially exempt from VAT. Irrecoverable VAT is charged to the Statement of Financial Activities as an expense.

## Taxation

The company is a charitable company within the meaning of Section 467 of the Corporate Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.





## Unrestricted funds

Unrestricted funds are expendable at the discretion of the Board in furtherance of the objectives of the Trust.

Surplus revenue funds held within unrestricted funds are carried forward to meet the cost of future activities, mainly of a revenue nature.

Commitments for specific activities and needs in the future are dealt with by making allocations to designated funds.

## Restricted funds

Restricted funds are used for specific purposes as laid down by the donor. Some are restricted income funds expendable at the discretion of the Board in furtherance of a particular activity such as government grants to a particular centre or activity. Expenditure which meets the set criteria will be charged to the appropriate fund.

## 2. Incoming Resources

Income is attributable to sporting activity fees and other sales throughout the Trust. In addition, a management service fee of £4,020,000 was received from West Dunbartonshire Council for the period. Fixed Assets that were transferred to the Trust from the Council amounted to £12,283 at book value; this is recognised as voluntary income in the statement of financial activities as no actual sale was required. Membership fees is income collected by direct debit membership of the Trust's leisure facilities.

Total income resources from charitable activities for the period is detailed as follows:

	£
Leisure Facilities	1,506,076
Community Facilities	292,129
Sports Development	420,116
Active Schools	256,434
Management Fee	4,020,000
<b>Total Services Income</b>	<b><u>6,494,755</u></b>

## 3. Charitable Expenditure

	£
Leisure Facilities	3,774,980
Community Facilities	1,184,219
Sports Development	844,517
Active Schools	374,320
<b>Total Charitable Expenditure</b>	<b><u>6,178,036</u></b>
Less Pension cost	<u>(524,000)</u>
<b>Total</b>	<b><u>5,654,036</u></b>



#### 4. Support Costs

Support costs have been allocated to the following areas of resources expended.

	Leisure	Community Facilities	Sports Development	Active Schools	Governance
	£	£	£	£	£
Salary	211,584	94,682	32,917	32,917	29,476
Training	7,199	3,221	1,120	1,120	1,003
Property	195	8,110	8,110	8,110	2,638
Insurance	26,332	7,578	6,600	2,873	0
Supplies	51,640	15,413	12,613	5,795	482
Other	39,365	13,910	5,861	1,748	59
<b>Total</b>	<b>336,315</b>	<b>142,914</b>	<b>67,221</b>	<b>52,563</b>	<b>33,658</b>

##### Basis of Allocation

Salary:	Percentage of Staff Time
Training:	Percentage of Staff Time
Property:	Percentage of Usage
Insurance:	Salary Cost
Supplies:	Salary Cost
Other:	Percentage of Usage

#### 5. Governance Costs

	£
Audit and other Accountancy Fees	7,888
Other expenditure including allocated support costs	<u>33,658</u>
Travel expenses/training costs	<u>1,221</u>
<b>Total Governance Costs</b>	<b><u>42,767</u></b>

#### 6. Current and past pension service cost

	£
Pension – Past Service Cost	250,000
Pension – Pension Current Service Cost	<u>399,000</u>
<b>Total Pension Services Costs</b>	<b><u>649,000</u></b>

#### 7. Staff Costs and Numbers

	£
Wages and Salaries	4,018,174
Social Security costs	255,793
Other Pension costs	554,827
Other Staff costs	<u>22,590</u>
<b>Total Staff Costs</b>	<b><u>4,851,384</u></b>

No employee earned more than £60,000 for the period.

The average weekly number of employees during the period was made up as follows:

	<b>Number</b>
Head Office – Full time	9.8
Head Office – Part time	2.0
Facilities – Full time	88.3
Facilities – Part time	<u>123.3</u>
<b>Total Staff Costs</b>	<u><b>223.4</b></u>

During the period no trustees received any remuneration but expenses of £926 were reimbursed to two trustees.

## 8. Operating Surplus

The operating surplus is stated after charging/ (crediting):

	<b>£</b>
Auditor's Remuneration (including expenses):	
- For Audit	7,888
- For Other Services	0
Depreciation	6,141

## 9. Pension Costs

The company is an admitted body of the Strathclyde Pension Fund. The Superannuation Fund is a defined benefit scheme into which employee' and employer's contributions, and interest and dividends from investments are paid and from which pensions, lump sums and superannuation benefits are paid out. Employees' contributions are tiered and employer's basic contributions are assessed every three years by an actuary and are fixed to ensure the fund remains solvent and in a position to meet its future liabilities. The actuarial method used is known as Projected Unit Credit Method. The last actuarial valuation was at 31 March 2011 and following this valuation employer's contributions increased to 19.3% for the years ended 31 March 2013, 2014 and 2015 respectively. Actual employer's contributions for the period 31 March 2013 amounted to £429,827.

In accordance with FRS 17 – Retirement Benefits – a valuation of the fund was carried out at 31 March 2012, by Hymans Robertson, independent actuaries, appointed by Strathclyde Pension Fund. Hymans Robertson calculated the pension assets and liabilities as at 31 March 2012 by rolling forward its full actuarial valuation, allowing for the changes in financial assumptions as prescribed under FRS 17. The main assumptions used in the calculations are:

	<b>31 March 2013</b>	<b>1 April 2012</b>
	<b>% per annum</b>	<b>% per annum</b>
Inflation / Pension Increase Rate	2.8%	2.5%
Salary Increase Rate	5.1%	4.8%
Expected Return on Assets	4.5%	5.8%
Discount Rate	4.5%	4.8%

## Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with 80% of the Medium Cohort lagged for 10 years and a 1% p.a. underpin for males and a 0.75% p.a. underpin for females from 2011. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	<b>Males</b>	<b>Females</b>
Current Pensioners	21.0 years	23.4 years
Future Pensioners	23.3 years	25.3 years

The major categories of plan assets as a % of the total plan assets are as follows:

	<b>31 March 2013</b>	<b>1 April 2012</b>
	<b>%</b>	<b>%</b>
Equities	76	77
Bonds	14	11
Property	7	7
Cash	3	5

The actuarial estimated employer contributions for the year to 31 March 2013 are £509,000.

The amounts recognised in the balance sheet are as follows:

	<b>31 March 2013</b>	<b>1 April 2012</b>
	<b>£000</b>	<b>£000</b>
Present value of funded liabilities	(8,217)	(5,986)
Fair value of plan assets	<u>8,202</u>	<u>6,552</u>
	(15)	566
Present value of unfunded obligations	(148)	0
Unrecognised past service cost	<u>0</u>	<u>0</u>
<b>Net (liability)/asset</b>	<b><u>(163)</u></b>	<b><u>566</u></b>
<b>Amount in balance sheet</b>		
Liabilities	(163)	0
Assets	<u>0</u>	<u>566</u>
<b>Net (liability)/asset</b>	<b><u>(163)</u></b>	<b><u>566</u></b>

**31 March 2013**  
**£000**

**Analysis of the amount charged to net incoming resources:**

Current service cost of the defined benefit scheme (399)

**Analysis of amount credited to incoming resources:**

Expected return on employer assets (397)

Interest on pension scheme liabilities 304

**Net return** **(93)**

Actual Return on plan assets 1,011



**Analysis of amounts included in other recognised gains and losses:**

Actuarial Gains/(losses)	(697)
Actuarial gain recognised in net movement of funds	(697)
Cumulative Actuarial Gains and Losses	(697)

**Changes in fair value of the scheme assets are as follows:**

Opening fair value of employer assets	6,552
Expected return on assets	397
Contributions by members	129
Contributions by the employer	509
Contributions in respect of unfunded benefits	15
Actuarial gain	615
Benefits paid	(15)
<b>Closing fair value of employer assets</b>	<b>8,202</b>

**Reconciliation of defined benefit obligation:**

Opening defined benefit obligation	5,986
Current service cost	399
Interest cost	304
Contributions by members	129
Actuarial losses	1,312
Past service costs	250
Estimated unfunded benefits paid	(15)
<b>Closing defined benefit obligation</b>	<b>8,365</b>

**Amounts for the current period:**

Present Value of Defined Benefit Obligation	(8,217)
Present Value of Unfunded Liabilities	(148)
Fair Value of Employer Assets	8,202
<b>(Deficit)</b>	<b>(163)</b>

Experience gains/(losses) on assets	615
Experience gains/(losses) on liabilities	(9)

Under the Transfer Agreement entered into between Trust and West Dunbartonshire Council, the Council has undertaken to guarantee the pension scheme should the liability crystallise and insufficient funds be held by the Trust to settle their obligation.

The pension scheme was transferred to the charity with effect from 5 April 2012, at which date the FRS 17 valuation showed an asset of £566,000.

## 10. Tangible Fixed Assets

	Furniture & Equipment £	Total £
<b>Cost</b>		
Additions	12,283	12,283
Disposals	<u>0</u>	<u>0</u>
<b>As at 31 March 2013</b>	<b><u>12,283</u></b>	<b><u>12,283</u></b>
<b>Depreciation</b>		
Charge for the year	6,141	6,141
On disposals	<u>0</u>	<u>0</u>
<b>As at 31 March 2013</b>	<b><u>6,141</u></b>	<b><u>6,141</u></b>
<b>Net Book Value</b>		
<b>As at 31 March 2013</b>	<b><u>6,142</u></b>	<b><u>6,142</u></b>

The tangible fixed assets consist of a mobile stage unit which is utilised in carrying out our charitable activities.

## 11. Stock

	£
Goods for Resale	7,395

## 12. Debtors

	£
Trade Debtors	37,703
Amounts owed by West Dunbartonshire Council	<u>983,169</u>
Other debtors and prepayments	<u>189,255</u>
	<b><u>1,210,127</u></b>

## 13. Creditors: Amounts falling due within one year

	£
Trade Creditors	23,578
Tax and Social Security Creditors	86,602
Amounts owed to West Dunbartonshire Council	<u>848,263</u>
Other Creditors	456,686
Accruals and Deferred Income (note 14)	<u>428,065</u>
	<b><u>1,843,194</u></b>

## 14. Deferred Income

Included in the Accruals and deferred income figure in note 13 is deferred income of:

	£
Deferred in Year	<u>127,256</u>
	<u>127,256</u>

The items deferred include Income for Vitality Programme of £62,000 and £65,256 of additional income received in advance for services being provided in financial year 2013-2014.

## 15. Operating Leases

The Trust has acquired photocopiers by entering into operating leases. The future minimum lease payment due under non cancellable leases in future years are:

	£
Leases >1 year and < 5 years	<u>1,725</u>
	<u>1,725</u>

## 16. Share Capital

The charitable company is limited by guarantees of £1 per member and has no share capital.

## 17. Company Limited by Guarantee

The company is limited by guarantee, the Special member being West Dunbartonshire Council (entitled to 3 votes at a general meeting).



## 18. Funds

Unrestricted Funds	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2013 £
Unrestricted fund	6,406,411	(6,209,803)	0	196,608
Designated fund	<u>96,426</u>	<u>0</u>	<u>0</u>	<u>96,426</u>
	<b><u>6,502,837</u></b>	<b><u>(6,209,803)</u></b>	<b><u>0</u></b>	<b><u>293,034</u></b>

In 2012/2013 the Trustees have designated funds for gym equipment (£55,000), donated assets (£6,142) and other small projects to deliver sporting activities (£35,284).

Restricted Funds	Incoming Resources £	Resources Expended £	Balance at 31 March 2013 £
Commonwealth Games	10,000	(10,000)	0
Sports Conference	<u>1,000</u>	<u>(1,000)</u>	<u>0</u>
<b>Total</b>	<b><u>11,000</u></b>	<b><u>(11,000)</u></b>	<b><u>0</u></b>

**Commonwealth Games** Funding of £10,000 was awarded by West Dunbartonshire Council in order to promote the Commonwealth Games at Sports Shows held during the year. The funding was used to pay for appearances of Olympic medalists including Katherine Grainger and Tim Baillie.

**Sports Conference** Funding of £1,000 was received from Sport Scotland as a contribution towards a sports conference attended by sports coaches.

### Analysis of Net Assets over Funds

Funds	Unrestricted Funds £	Restricted Funds £	Pension Reserve £	2013 Total £
<b>Balance at 31 March 2013</b>				
<b>Represented by:</b>				
Fixed assets	6,142	0	0	6,142
Net current assets	286,892	0	0	286,892
Retirement benefit scheme deficit	<u>0</u>	<u>0</u>	<u>(163,000)</u>	<u>(163,000)</u>
	<b><u>293,034</u></b>	<b><u>0</u></b>	<b><u>(163,000)</u></b>	<b><u>130,034</u></b>



## 19. Notes to the cash flow statement

	£
<b>Reconciliation of operating surplus to net cash inflow from operating activities</b>	
Net incoming resources	827,034
Depreciation	6,141
Donated Assets	(12,283)
Recognition of opening pension scheme asset (566,000)	(566,000) (799,143)
Net Pension charge (FRS17)	<u>32,000</u>
(Increase) in stock	<u>(7,395)</u>
(Increase) in debtors	<u>(1,210,127)</u>
Increase in creditors	<u>1,843,194</u>
<b>Net cash inflow from operating activities</b>	<b><u>912,564</u></b>

Analysis of changes in net debt	23 December 2011	Cash Flows	31 March 2013
	£	£	£
Cash at bank and in hand	<u>0</u>	<u>912,564</u>	<u>912,564</u>

### Reconciliation of net cash flow to movement in debt

Net increase in cash	912,564
<b>Net funds at 31 March 2013</b>	<b><u>912,564</u></b>

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## 20. Trustees Interest and Related Party Transactions

Due to the nature of the charity's operations and composition of its Board, being comprised of individual public sector and commercial organisations, it is inevitable that transactions will take place with companies and organisations in which a Board member of the Trust has an interest. The charity works in partnership with West Dunbartonshire Council with which transactions have been undertaken during the period. The following is a list of members of the Board (Committee of Management) who held potentially connected positions during the period.

Table showing potential for Trustee's connected interests:

Trustee	Company	Occupation	Joined	Resigned
Ronald McColl	West Dunbartonshire Council	Councillor	11/01/12	4/05/12
William McLaughlin	West Dunbartonshire Council	Councillor	11/01/12	4/05/12
David McBride	West Dunbartonshire Council	Councillor	11/01/12	n/a
William Hendrie	West Dunbartonshire Council	Councillor	12/06/12	n/a
Kathleen Mary Ryall	West Dunbartonshire Council	Councillor	12/06/12	n/a

The Board of Management of West Dunbartonshire Leisure Trust is a body incorporated under the Companies Act 2006.

All transactions involving organisations in which a member of the Board of Management may have a material interest are conducted at arm's length and in accordance with normal project and procurement procedures.

West Dunbartonshire Leisure Trust had transactions during the year, or worked in partnership as follows:

Income received from West Dunbartonshire Council	£4,809,476
Expenditure paid to West Dunbartonshire Council	£84,366

**As at 31 March 2013 the outstanding balances were as follows:**

Income due from West Dunbartonshire Council	£983,169
Expenditure due to West Dunbartonshire Council	£848,263





**West Dunbartonshire Leisure**

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