



West Dunbartonshire Leisure Trust

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**ANNUAL REPORT** **2024/25**  
and Financial Accounts

West Dunbartonshire Leisure Trust is a recognised Scottish Charity: SC 042999;  
VAT Registered: GB 129 7502; and Company Registered: SC413707





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# INTRODUCTION FROM THE CHAIR



It is a great pleasure to present the 2024/25 Annual Report for West Dunbartonshire Leisure Trust. This past year has been both rewarding and transformative, as we continued to navigate the ongoing cost-of-living and energy crises.

I would also like to take this opportunity to extend our sincere thanks to David Marshall, who served as Chair of the Board until September last year. His leadership and dedication made a lasting contribution to the Trust, and we are grateful for the strong foundation he helped build.

Despite financial pressures, the Trust has demonstrated resilience and adaptability. We ended the year with a significantly lower use of reserve funds than anticipated, £417,277 compared to the projected £621,000 thanks to prudent financial management, staffing efficiencies, and increased income from both investments and service delivery.

As a non-profit distributing organisation, we reinvest 100% of any surplus to improve, maintain, and deliver quality services for the whole community. This approach ensures that local residents have greater opportunities to be physically active, enhancing their overall health and wellbeing.

A key example of this reinvestment was the £500,000 investment in the replacement of equipment across all three of our Fitness Gyms. This significant upgrade ensures that our facilities remain modern, accessible, and aligned with the needs of our members, supporting their fitness journeys with high-quality, reliable equipment.

Strong governance is the foundation of our success. Our governance framework supports effective decision-making, robust risk management, and strategic oversight. This ensures that we remain focused on delivering value for our communities and provides the Board with the confidence that policies and procedures are in place that allows us to respond proactively to challenges while safeguarding the Trust's long-term sustainability.

Strategic partnerships remain a cornerstone of our ability to deliver meaningful impact. By working collaboratively with a wide range of stakeholders, we are able to extend our reach, enhance our services, and align our efforts with broader health, education, and social priorities.

In 2024/25, we strengthened our relationships with:

- **West Dunbartonshire Council**, whose continued support and shared vision are vital to our joint successes.
- **Education Services**, enabling us to expand Active Schools programmes and promote physical literacy from an early age.
- **The Health & Social Care Partnership**, enhancing the reach and impact of our health and wellbeing programmes.
- **sportscotland**, through the Sport, Physical Activity & Health Strategic Working Group, helping us align local delivery with national priorities.
- Local sports clubs and community organisations, fostering inclusive participation and talent development.

These partnerships are not only about shared resources—

they are about shared purpose. Together, we are creating a more connected, active, and resilient West Dunbartonshire.

I'm passionate about how participation in physical activity and sport can make such a difference to people's lives. That's why I'm proud

to be a Director and Chair of West Dunbartonshire Leisure Trust and to witness the dedication of the workforce here to providing high-quality experiences for everyone across West Dunbartonshire.

Our work continues to be guided by our mission: Inspiring Active and Healthier Communities. This mission is at the heart of everything we do, and it has shaped the delivery of our services and programmes throughout the year.

## Summary of Key Achievements in 2024/25

- **9% increase** in overall attendances across all facilities and programmes.
- **6.5% growth** in participation in the Learn to Swim Scheme, supporting lifelong water safety and confidence.
- **42.5% increase** in free swimming and gym access for school children during holidays, promoting youth wellbeing.
- **22% rise** in Health & Fitness income, reflecting strong community engagement.
- **17.5% increase** in Health & Fitness memberships, showing sustained interest in active lifestyles.
- **50% increase** in targeted Active Schools Participants (Additional Support Needs), enhancing inclusive access.
- **10% increase** in % of total School Roll participating in Active Schools Sessions, strengthening youth engagement.
- **Ongoing delivery** of the five-year Strategic Plan (2023–2028), aligning our services with community needs.
- **Strengthened partnerships** with local education, health, and sport bodies to deliver shared wellbeing goals.

Looking ahead, 2025/26 presents exciting opportunities. We are deepening our collaboration with Education, the Health & Social Care Partnership, and other partners including sportscotland through the Sport, Physical Activity & Health Strategic Working Group. This collaborative approach will help us deliver shared priorities and continue to inspire healthy and active communities.

On behalf of the Board, I extend sincere thanks to our dedicated staff, fellow Board members, West Dunbartonshire Council, strategic partners, and our valued customers. Your continued support is the foundation of our success.

Together, we are building a healthier, more active West Dunbartonshire.

*Clare Steel*

Clare Steel

Chair of West Dunbartonshire Leisure Trust



# REFERENCE AND ADMINISTRATIVE DETAILS

**Trustees (Directors):** Clare Steel – *Appointed Chair 05 September 2024*  
David McBride  
Jonathon McColl – *Appointed 23/11/23 & Resigned 11/10/24*  
Sophie Traynor – *Appointed 11/11/24*  
Charles Gibson – *Appointed Vice Chair 05 September 2024*  
David Marshall  
Anthony Wacławski – *Resigned 05/09/24*  
David Smith  
David McCowan  
Anthony Dempster (*Employee Representative*)

**General Manager:** John Anderson

**Company Secretary:** Fiona McGuigan

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

**Charity Number:** SC042999

**Company Number:** SC413707

**Independent Auditors:** Wbg (Audit Limited)  
168 Bath Street  
Glasgow  
G2 4TP

**Bankers:** Virgin Money  
Clydebank Shopping Centre  
32 Kilbowie Rd,  
Clydebank  
G81 1RP

# REPORT OF THE TRUSTEES

## for the Year Ended 31 March 2025

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006(as amended), the Companies Act 2006 and 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 published 1 January 2019.

The legal and administrative information on page five (5) forms part of this report.

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## Our Objects, Mission & Values

### Our Charity Objects

The purposes (Charity Objects) of the Trust are as follows:

- 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;

The above Company Objects are outlined in the company's Articles of Association.

A large blue downward-pointing triangle graphic containing the mission statement text. The text is centered within the triangle. The background of the page features a faint, stylized illustration of a city skyline with various buildings and a bridge.

**WDLT Mission Statement**  
**“Inspiring Active**  
**&**  
**Healthier**  
**Communities”**



## Values

West Dunbartonshire Leisure Trust is an organisation that aspires to the highest standards in everything we do, and we adopt the following six core values to assist us achieve our mission:

### Empowerment...

by encouraging and helping you achieve your potential;

### Excellence...

by striving to be better at everything we do;

### Inclusiveness...

by removing barriers to participation;

### Innovation...

by developing new ways to offer a fun and inspirational customer experience;

### Partnerships...

by working with others towards shared goals and objectives; and



# Our Services

## 3 LEISURE CENTRES

Multi-purpose wet/dry leisure centres, one based in each main population area of West Dunbartonshire:

- Clydebank Leisure Centre
- Meadow Centre, Dumbarton
- Vale of Leven Swimming Pool

## 6 COMMUNITY FACILITIES

A range of Community Facilities based within three Cluster Areas:

- Clydebank
- Dumbarton
- Alexandria

## 1 ENTERTAINMENT THEATRE

The Denny Civic Theatre located in Dumbarton has a seated auditorium for 340 people and hosts many local productions.

## 29 OUTDOOR PITCHES & PAVILIONS

3 Synthetic Pitches  
14 Grass Pitches  
10 Changing Pavilions  
2 Outdoor Bowling Greens / Pavilions

## SPORTS DEVELOPMENT

Our Sports Development team is focused on widening opportunities for all residents to participate in sport. This is achieved via the provision of community and school sports programmes, club and coach development initiatives and the delivery of various mass participation sports events across the area.

## ACTIVE SCHOOLS

Our Active Schools team aim to provide more and higher quality opportunities for children and young people to take part in sport and physical activity before, during lunchtime and after school. In addition, they work to develop effective pathways between schools and sports clubs in the local community.

## 6 TRAINING COURSES

- First Aid at Work
- First Aid at Work Renewal
- Emergency First Aid at Work
- Paediatric First Aid
- Emergency Paediatric First Aid
- National Pool Lifeguard Qualification

## 2 OUTDOOR EVENTS

- Scottish Pipe Band Championships
- Fire Work Display



# Our Key Achievements

## Overall Attendances





Over 1.2 million attendances at WDLT facilities and programmes which is a 9% increase from 2023/24.

Services	2020/21	2021/22	2022/23	2023/24	2024/25	Variation from 23/24
Leisure Centres	68,399	512,698	606,505	670,605	808,246	21%
Community Facilities	74,624	304,269	172,284	199,392	169,489	-15%
Sports Development	17,383	143,173	194,928	196,835	165,481	-16%
Active Schools	0	17,227	40,084	97,143	101,404	4%
Outdoor Recreation	40,823	120,754	110,944	109,840	138,574	26%
<b>Totals</b>	<b>201,229</b>	<b>1,098,121</b>	<b>1,124,745</b>	<b>1,273,815</b>	<b>1,383,194</b>	<b>9%</b>

## Performance Indicators






### Strategic Objective 1 - Health & Wellbeing Opportunities for All

#### Strategic Priority - Facilities









Indicator	2022/23 Actual	2023/24 Actual	2024/25 Target	2024/25 Actual	On Target	Comments
CC1 Wet Activities. No. of attendances per 1,000 population for pools	3,535	4,004	3,908	4,611		18% above target and a 15% increase from last year
CC2 Dry Activities. No. of attendances per 1,000 population for indoor sports & leisure	4,981	5,651	5,521	6,632		20% above target and a 17% increase from last year
Overall Usage	1,124,745	1,273,815	1,202,450	1,383,194		15% above target and a 9% increase from last year
Individual Participants (All Memberships / Subscriptions)	12,236	13,234	15,000	14,538		3% below target however a 10% increase from last year

## Performance Indicators

### Strategic Priority – Programmes

Indicator	2022/23 Actual	2023/24 Actual	2024/25 Target	2024/25 Actual	On Target	Comments
% of Local Population who have been/are active participants in WDLT activities	New Indicator	14.84%	24.5%	<b>20.9%</b>		3.6% below target however a 6.06% increase from last year
Total No. H&F Members	5,774	6,696	6,600	<b>7,877</b>		19% above target and a 17.5% increase from last year
No. of Learn to Swim Visits	93,334	115,208	120,000	<b>122,751</b>		2% above target and a 6.5% increase from last year
No. of Community Sport Programme Visits	30,654	27,661	28,500	<b>31,863</b>		12% above target and a 15% increase from last year
No. of Holiday Activity Visits	5,827	4,718	4,750	<b>4,754</b>		0.1% above target and a 0.8% increase from last year



### Strategic Priority – Partnerships

Indicator	2022/23 Actual	2023/24 Actual	2024/25 Target	2024/25 Actual	On Target	Comments
Targeted Active Schools Participants – SIMD 1 & 2	472	1,236	1,000	<b>1,247</b>		24.5% above target and a 0.9% increase from last year
Targeted Active Schools Participants – ASN	1,061	1,950	2,300	<b>2,928</b>		27% above target and a 50% increase from last year
Total Targeted Active Schools Participants	2,414	3,186	3,300	<b>4,175</b>		26.5% above target and a 31% increase from last year
% of Primary School Roll participating in Active Schools Sessions	19%	34%	40%	<b>52%</b>		12% above target and a 18% increase from last year
% of Secondary School Roll participating in Active Schools Sessions	3%	15%	18%	<b>17%</b>		1% below target and a 2% increase from last year
% of Total School Roll participating in Active Schools Sessions	11%	24.5%	29%	<b>34.5%</b>		5.5% above target and a 10% increase from last year
No. Sports Clubs / Organisations linked to Schools	16	55	52	<b>56</b>		27.5% above target and a 2% increase from last year
Free access to Holiday Activities	10,598	14,522	15,000	<b>20,713</b>		38% above target and a 42.5% increase from last year





## Strategic Objective 2 - A Thriving Not-For-Profit Charity



### Strategic Priority – People

Indicator	2022/23 Actual	2023/24 Actual	2024/25 Target	2024/25 Actual	On Target	Comments
Number of Workshops / Training Sessions / Courses delivered	523	584	600	<b>610</b>		1.5% above target and a 4.5% increase from last year
No. of deliverers for Active Schools Sessions	New Indicator	283	210	<b>246</b>		17% above target however a 13% decrease from last year

### Strategic Priority – Profile

Indicator	2022/23 Actual	2023/24 Actual	2024/25 Target	2024/25 Actual	On Target	Comments
MobilePro Club Hits	849,177	1,048,117	1,000,000	<b>1,382,273</b>		38% above target and a 32% increase from last year
Social media posts that promotes opportunities; celebrates success and demonstrates impact the Trust delivers	New Indicator	864	1,000	<b>1,732</b>		73% above target and a 100% increase from last year





### Strategic Priority – Technology

Indicator	2022/23 Actual	2023/24 Actual	2024/25 Target	2024/25 Actual	On Target	Comments
MobilePro Users	31,109	36,951	40,000	<b>44,151</b>		10% above target and a 19.5% increase from last year
% of on-line customer transactions	New Indicator	18.5%	20%	<b>42.14%</b>		22.14% above target and a 23.64% increase from last year









## Strategic Objective 3 - Financial Sustainability

### Strategic Priority – Income



Indicator	2022/23 Actual	2023/24 Actual	2024/25 Target	2024/25 Actual	On Target	Comments
Income	£3,548,448	£4,103,964	£4,189,197	<b>£4,744,787</b>		13% ahead of target and a 15.6% increase from last year
Income Generated from Gym Use / Memberships	£1,164,034	£1,526,982	£1,624,000	<b>£1,864,173</b>		14.5% above target and a 22% increase from last year
Income Generated from Swimming Activities	£710,619	£813,478	£884,500	<b>£902,465</b>		2% above target and a 11% increase from last year
Average Income Generated Per Hour (Community Centres)	£11.70	£11.85	£16.19	<b>£22.19</b>		37% above target and a 92% increase from last year

### Strategic Priority – Resources

Indicator	2022/23 Actual	2023/24 Actual	2024/25 Target	2024/25 Actual	On Target	Comments
% Income (Mgt Fee)	55.8%	51.8%	46.6%	<b>45.6%</b>		1% below target and 6.2% decrease from last year
% Income (Customer Receipts)	44.2%	48.2%	53.4%	<b>54.4%</b>		1% ahead of target and a 6.2% increase from last year
% of DD Gym Memberships sustained over a 12 month period	85%	86.3%	87%	<b>92.8%</b>		5.8% above target and a 6.5% increase from last year
Expenditure	£8,122,237	£9,132,129	£8,468,862	<b>£9,145,825</b>		8% above target, and a 0.1% increase from last year
Cost of Community Centres per Resident (87,790 population)	£10.54	£11.05	£7.81	<b>£7.35</b>		6% below target, and a 33% reduction from last year
Cost Per Visit (Mgt Fee)	£3.98	£3.47	£3.04	<b>£2.88</b>		5.5% below target and a 20.5% decrease from last year



## Strategic Priority – Sound Governance

Indicator	2022/23 Actual	2023/24 Actual	2024/25 Target	2024/25 Actual	On Target	Comments
Completion of all agreed recommendations following Internal Audits	New Indicator	95%	100%	100%		Target achieved
Achievement of Unqualified Accounts following the annual external audit	Unqualified Accounts	Unqualified Accounts	Unqualified Accounts	<b>Unqualified Accounts</b>		Target achieved for the 2023/24 Accounts



## OBJECTIVE 1: HEALTH & WELLBEING OPPORTUNITIES FOR ALL

PRIORITIES	WHAT SUCCESS LOOKS LIKE	2023/24 UPDATE	2024/25 UPDATE
<b>Facilities</b> Quality and accessible facilities	Facilities are accessible and inclusive for all	<ul style="list-style-type: none"> <li>• Disabled Toilets/showers etc. available;</li> <li>• Swimming Pool Access Lifts available;</li> <li>• Induction Hearing Loops at Leisure Centre Receptions and within Group Fitness Studios;</li> <li>• Passenger Lifts available;</li> <li>• Access Videos available for all three Leisure Centres;</li> <li>• Denny/Concord refurbishment of toilets and shower areas including AV equipment within the Denny Theatre; and</li> <li>• Accessible gym equipment available for use by disabled customer.</li> </ul>	<ul style="list-style-type: none"> <li>• Continuation of the 2023/24 provision, however a reduction in Community Facilities to 6 and grass pitches to 13;</li> <li>• New Gym Equipment purchased (Summer 2025) for all three leisure centres;</li> <li>• Further accessible gym equipment (Motomed) provided for use by disabled customers;</li> <li>• Relocation of Dalmuir Library to within Dalmuir Community Centre – ensuring the service is still provided to the local community and is easily accessible;</li> <li>• WDL child swim admission policy leaflet translated into 20 languages; and</li> <li>• Health Commitment Statement leaflet translated into 20 languages.</li> </ul>
	Facilities are well-maintained, safe, clean and welcoming to customers	<ul style="list-style-type: none"> <li>• Leisure Centres increased usage by 11% to 670,605 for 2023/24;</li> <li>• Community Facilities increased usage by 16% to 199,392 for 2023/24;</li> <li>• Replacement of Alexandria Heating system;</li> <li>• Planned Preventative Maintenance programmes in place; and</li> <li>• 'Fussy Customer Walks' (housekeeping/cleanliness audits) in place for WDL main sites.</li> </ul>	<ul style="list-style-type: none"> <li>• Leisure Centres increased usage by 21% to 808,246 for 2024/25;</li> <li>• Outdoor Recreation facilities increased usage by 26% to 138,574 for 2024/25;</li> <li>• Replacement Synthetic Pitch at East End Park along with new LED floodlighting and CCTV provision;</li> <li>• New LED Floodlighting at Mountblow synthetic Pitch and new Goals/Nets provided to all 3 Synthetic pitches managed by WDLT; and</li> <li>• Renewal of Argyll Park drainage system.</li> </ul>
	Facilities assist sports clubs to increase opportunities for local residents to participate in sport and physical activity	<ul style="list-style-type: none"> <li>• Predominantly bookings on outdoor pitches are by sports clubs (football &amp; rugby);</li> <li>• Swimming Pools provide access to the local swimming clubs, with West Dunbartonshire Swimming Club having a specific access agreement in place;</li> <li>• A large number of sporting clubs access both leisure centres and community facilities to deliver their activities. These include Gymnastics, Martial Arts, badminton and team sports; and</li> <li>• Sports Development section liaise with clubs to assist club development.</li> </ul>	needs updated from word doc. was repeat of above in doc supplied.
	Facilities provide a wide range of physical activity opportunities	<ul style="list-style-type: none"> <li>• Three multipurpose leisure facilities providing wet and dry activity opportunities including swimming; fitness classes; gym; and a wide range of sports hall activities;</li> <li>• 12 Community Facilities providing a wide range of sports hall activities;</li> <li>• Three Synthetic Pitches; 15 Grass Pitches; 2 Outdoor Bowling Greens; 3 Outdoor Tennis Courts all providing excellent physical activity opportunities;</li> <li>• Broad range of gym equipment provided suitable for adults and children; and</li> <li>• Activity programmes &amp; facilities available for all age groups.</li> </ul>	<ul style="list-style-type: none"> <li>• Continuation of the 2023/24 provision, however a reduction in Community Facilities to 6 and grass pitches to 13;</li> <li>• A major procurement exercise was completed in 2024 for new gym equipment. All three main site gyms were refurbished and kitted out with new Technogym strength and CV equipment in August/September 2024;</li> <li>• Review of Juvenile access to gym equipment has been carried out with increased access to strength equipment for 12-15yrs being put in place; and</li> <li>• New Technogym spike bikes have been purchased for Vale Pool and Meadow with a mini refurb of the spin studio at the Vale Pool within an install in May 2025.</li> </ul>
	New facilities are appropriately staffed, operated and attract programmes of activity	<ul style="list-style-type: none"> <li>• No new facilities were opened in 2023/24; however the Denny Civic Theatre received a refurbishment and since it's reopening has seen an increase in bookings including new bookings such as Tribute Acts and Local Cinema shows.</li> </ul>	<ul style="list-style-type: none"> <li>• No new facilities were opened in 2024/25 however, a replacement Synthetic Pitch at East End Park along with new LED floodlighting and CCTV provision; new LED Floodlighting at Mountblow synthetic Pitch; and new Goals/Nets provided to all 3 Synthetic pitches managed by WDLT.</li> </ul>

## OBJECTIVE 1: HEALTH & WELLBEING OPPORTUNITIES FOR ALL

PRIORITIES	WHAT SUCCESS LOOKS LIKE	2023/24 UPDATE	2024/25 UPDATE
<b>Programmes</b> Maximise participation opportunities	Participation in community programmes and sports events are maximised	<ul style="list-style-type: none"> <li>Community Sports programme with approximately 850 young people participating in the sessions every week; and</li> <li>Sports Development held two Schools Cross Country events with 1,410 participants and had 1,570 participants involved in the Run Loch Lomond 10k, 5k and Fun Run event in June 2023.</li> </ul>	<ul style="list-style-type: none"> <li>WDLT's Community Sports programme delivers 50 sessions per week with approximately 850 participants;</li> <li>Sports Development delivered outreach sports sessions in partnership with WDC Communities Team on Friday evenings throughout the year with 50+ participants most evenings; and</li> <li>Sports Development held two Schools Cross Country events with 1,600 participants and had 1,650 participants involved in the Run Loch Lomond 10k, 5k and Fun Run event in June 2024.</li> </ul>
	The Learn to Swim Scheme provides access for additional children	<ul style="list-style-type: none"> <li>The Learn to Swim Scheme increased in capacity by 26% in 2023/24; and</li> <li>Weekly participation in the Learn to Swim Scheme now sits at approximately 2,150 children (2022/23 figure was approximately 1,700).</li> </ul>	<ul style="list-style-type: none"> <li>The Learn to Swim Scheme increased in capacity by 26% in 2023/24, which was maintained and further strengthened in 2024/25 with the ambition to grow again in 2025/26;</li> <li>Weekly participation in the Learn to Swim Scheme now sits at approximately 2,467 children (2022/23 figure was approximately 1,700); and</li> <li>The See My Ability swimming lesson programme was launched in January for children with ASN. These sessions have been designed to support children progress their aquatic ability in an environment that can support their needs and progress individually at their own pace as they learn to swim.</li> </ul>
	Targeted support programmes for those facing barriers to participation	<ul style="list-style-type: none"> <li>Provision of free swimming and gym for school children during School Holiday periods (Spring, Summer and October) with a 37% increase in usage to 14,25 in 2023/24;</li> <li>CLC pool space provided for Kilpatrick School;</li> <li>New self-referral gym session introduced in the Meadow centre offering support to clients recovering from cardiac illness;</li> <li>A lead for Equality, Diversity and Inclusion has been appointed into the Active Schools Team. This post will drive EDI across Active Schools and support projects within the community.</li> <li>Targeted extra-curricular programmes were delivered to ASN Units attached to Primary Schools and Kilpatrick School;</li> <li>Active Schools supported the delivery of ASN holiday camps in the summer; and</li> <li>Inclusion focused projects are present across schools</li> </ul>	<ul style="list-style-type: none"> <li>Continuation of the 2023/24 provision;</li> <li>Provision of free swimming and gym for school children during School Holiday periods (Spring, Summer and October) with a 42% increase in usage to 20,713 in 2024/25;</li> <li>Sports Development provide the See My Ability Swimming Lesson programme for children with ASN.</li> <li>Sport Development deliver multi-sport and football sessions for children with ASN; and</li> <li>Designated fund available for first year following CF pricing review. Fund was available in order to support those groups struggling to pay for their group session</li> </ul>
	School sport festivals and events	<ul style="list-style-type: none"> <li>Active Schools focus on the development of additional extra-curricular activity and growth in participation;</li> <li>Localised sports festivals are delivered in partnership with local clubs; and</li> <li>Sports Development delivered the School's Cross Country Championships and the School's Cross Country Relay in 2023 with 1,410 young people taking part across the events.</li> </ul>	<ul style="list-style-type: none"> <li>Continuation of the 2023/24 provision;</li> <li>Sports Development delivered the School's Cross-Country Championships and the School's Cross-Country Relay in 2024 with 1,520 young people taking part across the events;</li> <li>Sports Development delivered an Open Water School safety event; and</li> <li>Active Schools delivered netball and football school festivals.</li> </ul>



## OBJECTIVE 1: HEALTH & WELLBEING OPPORTUNITIES FOR ALL

PRIORITIES	WHAT SUCCESS LOOKS LIKE	2023/24 UPDATE	2024/25 UPDATE
<b>Programmes</b> Maximise participation opportunities	Denny Civic Theatre attracts a wider range of performances	<ul style="list-style-type: none"> <li>The Denny Civic Theatre received a refurbishment and since it's reopening has seen an increase in bookings including new-targeted attractions such as dance shows, tribute acts and cinema showings.</li> </ul>	<ul style="list-style-type: none"> <li>The theatre is now hosting various attractions from Dance Shows, local theatrical productions to touring tribute acts and comedy acts, resulting in a 68% increase from bookings since the refurbishment of the theatre; and</li> <li>Increase in external promotor contacts.</li> </ul>
<b>Partnerships</b> Engage, establish and maintain effective partnerships	More inactive and disadvantaged people have access to physical activity	<ul style="list-style-type: none"> <li>100% of Active Schools extra-curricular programmes are free to pupils across West Dunbartonshire that reduce financial barriers to participation in physical activity;</li> <li>Active Schools delivered weekly free extra-curricular sport and physical activity sessions in all ASN Units in West Dunbartonshire and Kilpatrick School;</li> <li>New partnership agreement with WD Carers to allow discounted memberships for all adults carers within their Valued Carer programme;</li> <li>Establishment of a Sport &amp; Physical Activity Strategic Working Group with senior officers from Education; Communities; HSCP; sportscotland; and the Leisure Trust looking to address barriers to physical activity;</li> <li>WDC funded free swimming and gym use for children during holiday periods; and</li> <li>Continuation of concessionary scheme.</li> </ul>	<ul style="list-style-type: none"> <li>Continuation of the 2023/24 provision;</li> <li>As part of the equipment replacement project completed in September 2024 NHS funding was used to purchase specialist 'Elevate' gym kit which provides plyometric exercise for all ability levels;</li> <li>Active Schools and Sports Development have engaged with Community Learning and Development Plan. This has developed partnerships with organisations like Working4U, HSCP and other agencies focused on supporting communities, young people and adults; and</li> <li>Active Schools and Sports Development are part of West Dunbartonshire's Youth Alliance and Community Alliance.</li> </ul>
	Provision of quality sport and Community Sports Hubs across the authority	<ul style="list-style-type: none"> <li>Clydebank Community Sports Hub is now supporting wider community groups and projects that focus on providing opportunities for disabled people while also delivering diversionary programmes on a Friday evening;</li> <li>The creation of a Vale of Leven Community Sports Hub was progressed in 2023/24 with £500,000 of council investment being awarded to the Hub for a future development project;</li> <li>WDLT's Community Sports programme provides 51 high quality sports activities for 800+ children and young people every week; and</li> <li>Sports Development supported local clubs to access £190,000 funding from various agencies to aid their development, quality and future sustainability.</li> </ul>	<ul style="list-style-type: none"> <li>Vale of Leven Community Sport Hub carried out their first community consultation with a Hub for sport and community activity 178 people responding to the survey with a further 160 local primary school children completing a children's survey. The Hub also have their completed Feasibility Study which along with the survey results will be key in helping secure the funding required to deliver the project;</li> <li>Through the support provided by Sports Development, West Dunbartonshire Council were recently awarded £225,000 from the Cycling Facilities Fund (sportscotland/Scottish Cycling) to support the development of the mountain biking trails project in Balloch Park. This will be added to the £200,000 already allocated by WDC and ensures the project is fully funded; and</li> <li>The Sports Development supported Lomond Riders Cycling Club to secure funding from Scottish Cycling's 'Rock Up And Ride' Project. We then supported the club to deliver cycling skills sessions for 50 children who don't currently own a bike. The children who participated were then gifted a new bike, helmet and accessories.</li> </ul>

## OBJECTIVE 1: HEALTH & WELLBEING OPPORTUNITIES FOR ALL

PRIORITIES	WHAT SUCCESS LOOKS LIKE	2023/24 UPDATE	2024/25 UPDATE
<b>Partnerships</b> Engage, establish and maintain effective partnerships	Partnership working with the Council and in particular, Education; HSCP; and Working4U	<ul style="list-style-type: none"> <li>A Sport, Physical Activity and Health strategic board was created in 2023/24 that consists of WDLT Leads, WDC Education Leads, WDC Communities Lead, HSCP and sportscotland;</li> <li>Active Schools enhanced their partnership work and joint planning with WDC Education Officers, HSCP and family support workers across 2023/24. This planning will enhance the impact of targeted programmes in 2024/25;</li> <li>Partnership agreement with Working4U to fund memberships for adults seeking employment;</li> <li>Partnership agreement with HSCP to fund memberships for juvenile carers; and</li> <li>Modern Apprentice programme with progression to WDL employment.</li> </ul>	<ul style="list-style-type: none"> <li>Continuation of the 2023/24 provision; and</li> <li>Partnership with Working4U enabled the funding for an Active Schools Modern Apprenticeship programme with four positions being created.</li> </ul>
	Partnership working with national organisations and in particular the NHS and sportscotland	<ul style="list-style-type: none"> <li>Participation in Active Schools programmes significantly improved in 2023/24, which has enhanced WDLT's relationship and future partnership work with sportscotland;</li> <li>Sports Development engaged with sportscotland and Scottish Cycling to source £9,000 external funding to enable the development of Lomond Riders cycling club;</li> <li>Partnership agreement with NHS to extend Live Active programme by funding Administration provision;</li> <li>Facility space provided for and used by various sports/dance governing bodies; and</li> <li>Continued provision of Live Active scheme programmes in WDL main sites.</li> </ul>	<ul style="list-style-type: none"> <li>Continuation of the 2023/24 provision;</li> <li>The partnership agreement between West Dunbartonshire Council and sportscotland was fully re-established thanks to the positive outcomes being achieved by the Active Schools and Sports Development Team in WDLT. The agreement was extended until 2027 as opposed to just 2026; and</li> <li>Engagement with Scottish Athletics in operational preparation for the new Posties Hub Athletics track.</li> </ul>

## OBJECTIVE 2: A THRIVING NOT-FOR-PROFIT CHARITY

PRIORITIES	WHAT SUCCESS LOOKS LIKE	2023/24 UPDATE	2024/25 UPDATE
<b>People</b> We will provide opportunities for our workforce and volunteers to develop the skills and knowledge necessary to deliver quality services	Confident and motivated staff and volunteers	<ul style="list-style-type: none"> <li>Staff recognition scheme in place with managers at all levels encouraged to recognise good performance and share positive feedback with their teams;</li> <li>Generic training &amp; i-learn training opportunities for staff; and</li> <li>WDC's Training programme utilised by WDL managers &amp; duty officers.</li> </ul>	<ul style="list-style-type: none"> <li>Continuation of the 2023/24 provision;</li> <li>610 training sessions delivered throughout 2024/25;</li> <li>Volunteer awards (e.g. Saltire Awards) are in place to recognise young leaders and volunteers;</li> <li>Purchase of ICT equipment for remote staff in order to assist with I-Learn training and facilities booking information; and</li> <li>Wellbeing opportunity for employees on long term absences to access Gym facilities in order to aid their return to work.</li> </ul>
	Social Media platforms have increased views and engagement	<ul style="list-style-type: none"> <li>Social media platforms including Facebook, Instagram and twitter with a reach of over 200,00 views; and</li> <li>Mobile App has 36,952 users with over 1 million views.</li> </ul>	<ul style="list-style-type: none"> <li>Social media platforms including Facebook, Instagram and twitter with a reach of over 228,000 views; and</li> <li>Mobile App has 44,151 users with over 1.3million views.</li> </ul>

## OBJECTIVE 2: A THRIVING NOT-FOR-PROFIT CHARITY

PRIORITIES	WHAT SUCCESS LOOKS LIKE	2023/24 UPDATE	2024/25 UPDATE
<b>People</b> We will provide opportunities for our workforce and volunteers to develop the skills and knowledge necessary to deliver quality services	A cross-skilled workforce that is adaptable to meet service requirements	<ul style="list-style-type: none"> <li>• Staff in WDL main sites with multi-posts (pool/gym/group fitness/reception/relief duty officer); and</li> <li>• Training provided for new activity programmes (autism quiet sessions/ WCS life raft training sessions).</li> </ul>	<ul style="list-style-type: none"> <li>• Continuation of the 2023/24 provision;</li> <li>• A number of existing employees at all main leisure sites were selected and trained to undertake the role of Relief Duty Officer;</li> <li>• Additional opportunities for multi-post working were provided in 2024-25;</li> <li>• Sports Development and Active Schools Co-ordinators, coaches and volunteers have attended national conferences, NGB courses and various seminars in 2024/25;</li> <li>• Sports Development and Active Schools have supported young leaders in high schools and in the community to develop their confidence, skills and knowledge in the sports coaching, teaching and leading field;</li> <li>• Swimming Development delivered Scottish Swimming Teaching Framework course to 12 candidates and provided mentoring support to enable these individuals to progress into employment and support the delivery of the extensive Learn to Swim Scheme; and</li> <li>• Training provided for 7 members of staff on Sisense, Gladstone Reporting dashboard to interrogate data from database system.</li> </ul>
	Calendar of appropriate training opportunities for staff and volunteers	<ul style="list-style-type: none"> <li>• Annual programme of i-learn essential training created for all staff skill passports; and</li> <li>• WDC/WCS course list published and utilised by WDL staff.</li> </ul>	<ul style="list-style-type: none"> <li>• Continuation of the 2023/24 provision; and</li> <li>• 610 training sessions delivered throughout 2024/25.</li> </ul>
	New Swimming Teachers recruited via locally delivered SSTQ courses	<ul style="list-style-type: none"> <li>• Two SSTQ courses were delivered in 2023/24 to twenty four local individuals; and</li> <li>• An efficient and effective recruitment process enabled the newly trained individuals to become WDLT Swimming Teachers who supported the growth and development of the Learn to Swim Scheme in 2023/24).</li> </ul>	<ul style="list-style-type: none"> <li>• A SSTQ course was delivered in 2024/25 to 12 local individuals; and</li> <li>• An efficient and effective recruitment process enabled the newly trained individuals to become WDLT Swimming Teachers who will support the growth and development of the Learn to Swim Scheme in 2024/25.</li> </ul>
	Succession planning and career development opportunities	<ul style="list-style-type: none"> <li>• Key roles that are business critical and the impact if they were not available have been identified;</li> <li>• Career development opportunities provided (e.g. NEBOSH qualification – duty officer); and</li> <li>• Relief duty officer role within leisure main sites, for career development and succession planning.</li> </ul>	<ul style="list-style-type: none"> <li>• Continuation of the 2023/24 provision;</li> <li>• Restructure of the Business Support Team following the retirement of two officers with 2 interval promotions, with one of these promotions to the management team; and</li> <li>• All Duty Officers and Relief Duty Officers now hold the IOSH Managing Safely award.</li> </ul>
	Provision of Council & WDLT high profile sporting events	<ul style="list-style-type: none"> <li>• Delivery of the WDLT 10K, 5K and Fun Run Road Races with over 1,500 runners in totals;</li> <li>• The Run Loch Lomond event also raised £1,180 for CHAS (Children's Hospice Across Scotland – Balloch House);</li> <li>• Delivery of the Loch Lomond Highland Games with approximately 10,000 spectators;</li> <li>• Delivery of Scottish Pipe Band Championships with approximately 15,000 – 20,000 spectators;</li> <li>• Delivery of the Council's Firework Display with approximately 7,500 spectators; and</li> <li>• Delivery of a number of school events including cross-country events</li> </ul>	<ul style="list-style-type: none"> <li>• Continuation of event delivery – Pipe Band Championships, 10k, Fireworks and school events.</li> </ul>

## OBJECTIVE 2: A THRIVING NOT-FOR-PROFIT CHARITY

PRIORITIES	WHAT SUCCESS LOOKS LIKE	2023/24 UPDATE	2024/25 UPDATE
<b>Profile</b> Residents are aware of the full range of services and facilities that the Trust as a charity operate	Facilities and activities highlighted on social media platforms	<ul style="list-style-type: none"> <li>• 864 posts delivered across all media platforms highlighting facilities and activities; and</li> <li>• All WDL sections regularly showcased on our social media.</li> </ul>	<ul style="list-style-type: none"> <li>• 1,732 posts delivered across all media platforms highlighting facilities and activities;</li> <li>• 44,151 MobilePro App Users resulting in 1,382,273 hits throughout 2024/25; and</li> <li>• Creation of new Data &amp; Digital Media Officer post.</li> </ul>
	Sports specific marketing campaigns	<ul style="list-style-type: none"> <li>• Specific marketing on community programmes and summer sports camps;</li> <li>• The promotion of specific sports classes and projects was delivered via social media in 2023/24 to support the uptake of spaces within community sports sessions remains consistently above 80%; and</li> <li>• Active Schools now have a very strong presence with local press (e.g. Lennox Herald) with weekly one or two page spreads on school sports programmes.</li> </ul>	<ul style="list-style-type: none"> <li>• Promotion of Gym Refurbishments.</li> <li>• Awareness of Courses available, NPLQ, First Aid, Pediatric First Aid.</li> <li>• Opening of Running Track.</li> <li>• Pickleball Launch.</li> <li>• Annual Festive Offers</li> <li>• National Fitness Day.</li> </ul>
<b>Technology</b> We will embrace digital technology to transform the way we do business	The upgrade / install of ICT equipment	<ul style="list-style-type: none"> <li>• All staff devices upgraded to latest software version to allow access to Microsoft 365;</li> <li>• Clubspark system being utilised at new Posties Hub Facility; and</li> <li>• Wi-Fi and Network points within Dalmuir Community Centre.</li> </ul>	<ul style="list-style-type: none"> <li>• Removal of Wise PC devices, all administration staff now have laptops.</li> <li>• Additional Wi-Fi at Dalmuir Community Centre allowing CF and Active School staff to operate more efficiently;</li> <li>• ICT equipment purchased for CF/OR sites in order to communicate bookings easier with staff and facilities as well as provide more opportunities for staff to engage in i-learn; and</li> <li>• Additional Wi-Fi at Dalmuir Community Centre allowing CF and Active School staff to operate more efficiently..</li> </ul>
	Increase in public use of the WDLT App and WD Sports Hub app	<ul style="list-style-type: none"> <li>• Mobile App has 36,952 users, an increase of 6,000 on previous year, with over 1 million views.</li> </ul>	<ul style="list-style-type: none"> <li>• Mobile App has 44,151 users with over 1.3million views; and</li> <li>• Innovitise provided training on upgrading features on the App, the Carousel was created for each home page.</li> </ul>
	A move to cloud based systems	<ul style="list-style-type: none"> <li>• Gladstone management system is now on a cloud-based platform; and</li> <li>• Tio electronic fire safety log book trialled at CLC prior to wider rollout to other WDL main sites.</li> </ul>	<ul style="list-style-type: none"> <li>• Continuation of the 2023/24 provision; and</li> <li>• More activities bookable via the APP, increased bookings &amp; payments.</li> </ul>





## OBJECTIVE 3: FINANCIAL SUSTAINABILITY

PRIORITIES	WHAT SUCCESS LOOKS LIKE	2023/24 UPDATE	2024/25 UPDATE
<b>Income</b> Identify and maximise commercial and external funding opportunities; and new income streams	Growth in Health & Fitness income	<ul style="list-style-type: none"> <li>Health &amp; Fitness Income increased by 19% to over £1.665m from last year;</li> <li>Health Suite income increased during 2023/24 with continued closure of similar Glasgow Life facilities;</li> <li>Health &amp; Fitness memberships increased by 14% to 6,696 from last year; and</li> <li>Memberships now higher than pre-pandemic levels.</li> </ul>	<ul style="list-style-type: none"> <li>Health &amp; Fitness Income increased by 22% to over £1.868m from last year;</li> <li>Health Suite income increased by 14% to over £82,000 from last year; and</li> <li>Health &amp; Fitness Memberships increase by 17.5% to 7,879.</li> </ul>
	The Learn to Swim Scheme generates additional income	<ul style="list-style-type: none"> <li>The growth in the Learn to Swim Scheme in 2023/24 generated over £130,000 of additional income; and</li> <li>Additional income has also been generated from the Adult and baby/toddler swimming lessons.</li> </ul>	<ul style="list-style-type: none"> <li>The growth in the Learn to Swim Scheme in 2024/25 generated over £150,000 of additional income from last year.</li> </ul>
	Funding for Active Schools & Sports Hubs secured beyond 2023-24	<ul style="list-style-type: none"> <li>Funding has been extended for a further year covering the 2024/25 financial year.</li> </ul>	<ul style="list-style-type: none"> <li>Funding has been extended for the full term of the current available funding, which means that funding is in place until 2027 as opposed to the previous annual investments.</li> </ul>
	External funding secured for programmes	<ul style="list-style-type: none"> <li>Funding was secured for the delivery of various programmes: <ul style="list-style-type: none"> <li>Scottish FA programmes (e.g. Midnight League, Club Development, McDonald's 'At the Club' sessions, Disney Girls Football);</li> <li>Early years nursery sport and physical activity programme 2023/24; and</li> <li>Cycling development funded programme (creation of Lomond Riders)</li> </ul> </li> <li>External funding secured for NHS Programmes (Live Active, Vitality &amp; Cardiac rehab).</li> </ul>	<ul style="list-style-type: none"> <li>Continuation of the 2023/24 provision; and</li> <li>Funding was secured for the delivery of various programmes: <ul style="list-style-type: none"> <li>Game On (diversionary free football, cooking, make-up sessions for young people)</li> <li>Rock up and Ride Project (free bike tuition and free bikes and accessories for targeted children)</li> <li>Cycling Facility Funding (£225,000) to develop mountain bike trails and future cycling programmes</li> </ul> </li> </ul>
	Reduction in facility downtime increasing usage and income	<ul style="list-style-type: none"> <li>New tenant HSCP within Alexandria CC;</li> <li>Non-closure of facilities for weekly generic training during holiday periods, providing greater access for customers; and</li> <li>Weekend sports hall event bookings during previously quiet times (32 events held in CLC during 2023/24).</li> </ul>	<ul style="list-style-type: none"> <li>Continuation of the 2023/24 provision;</li> <li>Reduction in WDLT managed facilities following a recent Community Facilities review by WDC has assisted in ensuring the remaining Community Facilities are more efficiently utilised; and</li> <li>Active Schools relocation from Skypoint to Dalmuir Community Centre.</li> </ul>
<b>Financial Resources</b> Review and develop all financial processes to improve efficiency and ensure value for money	Performance monitoring of programmes demonstrating viability	<ul style="list-style-type: none"> <li>Group Fitness class attendance monitored and programme adjusted accordingly where necessary.</li> </ul>	<ul style="list-style-type: none"> <li>Continuation of the 2023/24 provision; and</li> <li>New Class4Kids platform occupancy levels reports on Sports Development programmes</li> </ul>
	New pricing and discount policy for Community Facilities	<ul style="list-style-type: none"> <li>New discount policy has been identify and approved by the Board coming into effect from 1 April 2024; and</li> <li>Policy is simplified and moves in line with other discount policies.</li> </ul>	<ul style="list-style-type: none"> <li>Continuation of the 2023/24 provision; and</li> <li>Designated fund available for first year following CF pricing review. Fund was available in order to support those groups struggling to pay for their group session.</li> </ul>
	Utilising new technology to maximise online access and sales	<ul style="list-style-type: none"> <li>New GladstonePay software installed to allow easy ecommerce for services marketed online; and</li> <li>18.5% of all received income was made through online payments</li> </ul>	<ul style="list-style-type: none"> <li>Continuation of the 2023/24 provision; and</li> <li>More bookable activities via the APP, which increased more online payments.</li> </ul>

PRIORITIES	WHAT SUCCESS LOOKS LIKE	2023/24 UPDATE	2024/25 UPDATE
<b>Financial Resources</b> Review and develop all financial processes to improve efficiency and ensure value for money	Resources shared with key partners	<ul style="list-style-type: none"> <li>• With NHS to provide Live Active, Vitality &amp; Cardiac rehab Programmes;</li> <li>• With WDC Working4U to provide memberships for adults seeking employment;</li> <li>• With WD Carers to provide memberships for all adult carers within their Valued Carer programme;</li> <li>• With HSCP to provide memberships for juvenile carers;</li> <li>• With WDC (Cost of Living) to provide free swimming and gym for school children during School Holiday periods (Spring, Summer and October); and</li> <li>• Through the establishment of a Sport &amp; Physical Activity Strategic Working Group with senior officers from Education; Communities; HSCP; sportscotland; and the Leisure Trust looking to address barriers to physical activity.</li> </ul>	<ul style="list-style-type: none"> <li>• Continuation of the 2023/24 provision; and</li> <li>• Half price memberships for adult carers via WDC Care Initiative</li> <li>• Care Experience kids membership via Champions Board, WDC Social Work.</li> </ul>
	Surplus funds applications critically reviewed for value to the organisation	<ul style="list-style-type: none"> <li>• A Surplus Funds Framework has been established and approved by the Board which highlights the Spend Objectives for which applications should ideally be aligned to one or more of the spend objectives;</li> <li>• In addition all surplus funds applications are reviewed against the Trust's Charitable Objectives to ensure that all objectives are being fulfilled; and</li> <li>• Requests discussed by WDL management team.</li> </ul>	<ul style="list-style-type: none"> <li>• Continuation of the 2023/24 provision; and</li> <li>• The following four Surplus Funds applications were considered and approved in 2024/25 resulting in a spend over £546k: <ul style="list-style-type: none"> <li>- Replacement of Gym Equipment at all three Leisure Centres</li> <li>- Decoration and branding for refurbished gyms</li> <li>- Purchase of Motomed machine for CLC Gym</li> <li>- Purchase of new Spin Bikes (Vale Pool &amp; Meadow Centre).</li> </ul> </li> </ul>
<b>Sound Governance</b> We will develop strong organisational processes to make informed decisions and meet our legal obligations	Development of WDLT's Sport and Physical Activity Delivery Plan	<ul style="list-style-type: none"> <li>• Individual Service Plans are now in place for Active Schools and Sports Development; and</li> <li>• Joint planning meetings are scheduled; however a joint delivery plan has not been established as yet.</li> </ul>	<ul style="list-style-type: none"> <li>• Individual Service and Co-ordinator Plans are now in place for Active Schools and Sports Development; and</li> <li>• Joint planning between Sports Development and Active Schools has been enhanced in several areas to further develop participation pathways between school and community sport as well as leadership and employment pathways for young people..</li> </ul>
	Organisational Processes for statutory checks within facilities	<ul style="list-style-type: none"> <li>• Planned Preventative Maintenance programmes with contracts in place where appropriate for all statutory checks.</li> </ul>	<ul style="list-style-type: none"> <li>• Continuation of the 2023/24 provision; and</li> <li>• Procedures developed and staff trained on responding to unwanted fire alarm signals following change to SFRS UFAS policy.</li> </ul>
	Child protection procedures so all programmes are delivered safely	<ul style="list-style-type: none"> <li>• Child Protection Officer for the organisation in place;</li> <li>• I-learn module developed for staff training on WDL policy &amp; procedures; and</li> <li>• PVG checks in place for all relevant staff.</li> </ul>	<ul style="list-style-type: none"> <li>• Continuation of the 2023/24 provision; and</li> <li>• Further training on safe crisis management explored with WDC and to be undertaken by relevant employees during 2025.</li> </ul>
	Legislative company returns completed annually within set timeframes	<ul style="list-style-type: none"> <li>• On an annual basis, the Trust's Governance Arrangements are reviewed with a report presented to the Audit &amp; Risk Committee outlining the Governance Arrangements Checklist before being presented and approved by the Board.</li> </ul>	<ul style="list-style-type: none"> <li>• Continuation of the 2023/24 provision; and</li> <li>• The Company Secretary duties been moved into the new Business and Customer Support Co-ordinator's job role. The postholder has undertaken a training programme and is now fully carrying out this role.</li> </ul>

# Financial Review

## Financial Summary 2024/25

The Trust can report that in our thirteenth year (2024/25); the financial position for the Trust has equated to a use of reserve funds for the year of £417,277. The budget profile had initially been projected to utilise a larger amount of reserve funds (in the region of £621k) to achieve a balanced outturn. The unanticipated major factors that have reduced this outturn to a smaller usage of reserves include staffing savings in main sites and additional income from outdoor recreation, sports development.

In summary, the financial position during 2024/25 is noted below:

	Unrestricted / Restricted Fund	Pension Fund	Total Funds
Total income	8,728,548	(7,000)	7,651,775
Total spend on charitable activities	(9,145,825)	(965,000)	(8,464,141)
Net Movement in Funds	<b>(417,277)</b>	<b>(972,000)</b>	<b>(812,366)</b>
Actuarial gain	0	(1,181,000)	(1,181,000)
Restriction on Pension Asset	0	(4,307,000)	(4,307,000)
Net Movement in Funds (after retirement benefit scheme gain)	<b>(417,277)</b>	<b>0</b>	<b>(417,277)</b>

## Funds held at 31 March 2025:

	31 March 2025	31 March 2024
Total funds	<b>£2,172,577</b>	<b>£2,589,854</b>

The usage of surplus reserves was £417,277 at the year-end and the multi-employer defined benefit pension scheme is in surplus by £4,307,000. The Trustees have taken the prudent view and restricted this to nil, leaving an in year net deficit of £417,277.

Following the thirteenth 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 £2,772,612 investment income of £89,642 and membership fees £1,864,173, £18,360 from sale of assets, as well as income of £3,983,761 from West Dunbartonshire Council (Management Fee) for our work in managing the leisure facilities and provision within the local area.

The principle sources of expenditure remain within staffing £6,013,349 with elements of spend on property £2,261,349, transport £24,543, administration £759,696 and payments to other bodies £50,051.

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

	Income	Expenditure	Surplus/(Deficit)
Leisure Facilities	2,820,899	(6,038,001)	(3,217,102)
Community Facilities	490,374	(1,336,446)	(846,072)
Sports Development	812,460	(966,790)	(154,330)
Active Schools	266,159	(413,724)	(147,565)
Outdoor Recreation	265,253	(390,864)	(125,611)
Management Fee	3,983,761	0	3,983,761
<b>Total</b>	<b>8,638,906</b>	<b>(9,145,825)</b>	<b>(506,919)</b>

## 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.

## 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, Virgin Money. In order to increase investment income for the Trust, the board agreed to reinvest a sum of £750,000 with West Dunbartonshire Council on 20 February 2025 at a fixed rate of 4.45% for 12 months, and a sum of £500,000 for 6 months, also at fixed rate of 4.45%.

During 2024/25, interest received on cash balances held at the bank, and the investment with West Dunbartonshire Council was £89,642. (£93,820 2023/2024).

## Reserves Policy

The reserves policy was last reviewed in November 2024. The Board agreed some changes to the reserves policy target in that the general reserves target should be either 5% of expenditure for running all services or £500k, whichever is the highest. They also changed the review period to annually therefore the next review will be carried out in November 2025. Based on the budget for 2025/26 the reserves target amount would be £500k. The unrestricted general reserves currently sits at the required £500k as at end of March 2025 following the allocation of the year end budget shortfall, other funds were distributed to the surplus funds as detailed in note 20.

## Pension Reserve

The balance sheet shown on page 44 would have featured an assessed position pension fund asset of £18.048m based on the valuation of the fund at 31 March 2025. The Trustees have taken cognisance of FRS102 and restricted the asset to £nil in the Trust's balance sheet. Further information on the pension fund is provided in note 9 to the accounts.



# Risk Management

There are many risks to the Trust's service delivery and these risks can affect our performance, our customers and members of the public.

Managing our risks effectively is essential in achieving our strategic outcomes and targets, creating confidence among service users and the public, and ensuring effective governance. Effective Risk Management also enables us to deliver service improvements taking account of the context and environmental factors.

As the leisure business environment is customer driven and internal and external changes to that environment ultimately influence overall performance 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 the management team 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 Audit and Risk Committee who scrutinise the progress of the register and where appropriate report to the Board to assist in managing the risks to the Trust.

The top three external risks detailed within the Risk Register for 2018/19 and how they have been managed are as follows:

Key Risk	Existing Control Measures	Annual Update
<b>SR 001</b> Significant financial funding reductions / limitations from West Dunbartonshire Council	<ul style="list-style-type: none"> <li>Reserves Policy</li> <li>Annual negotiation of Management Fee</li> <li>Budgetary Control Process</li> <li>Regular budgetary control and savings monitoring reports provided to Management Team and Board / Committees</li> <li>Debt collection processes</li> <li>Work of External Auditors (external control)</li> <li>Annual Governance Checklist/Statement</li> <li>Service Reviews</li> <li>Meetings with Partnership Officer</li> </ul>	Although the Council provided an increased Management Fee for 2025/26 including an increase for the Clydebank District Heating Scheme, concerns still remain for future funding with the Council already projecting an approximate £16m budget gap for 2026/27.
<b>SR 002</b> Maintaining Council Assets (that are managed by the Trust) that are fit for purpose	<ul style="list-style-type: none"> <li>WDC Corporate Asset Management Strategy</li> <li>WDC Capital Investment Team</li> <li>WDC Capital Plan</li> <li>Fleet Asset Implementation</li> <li>WDC Sustainability Policy</li> <li>Existence of WDC Asset Management Group with meetings held on a regular basis</li> <li>Detailed WDC asset database that shows relevant information on a property-by-property basis</li> <li>WDC CRA Budget</li> </ul>	<p>Some facilities have major maintenance issues and as a result are having to either close or reduce services due to lack of maintenance / funds, this in turn will result in lost income, customer complaints etc.</p> <p>Notification of further reduction in CRA allocation.</p>

Health and Safety is also a major risk to the organisation, therefore West Dunbartonshire Leisure Trust has a competent Health & Safety and Child Protection Officer to oversee this major area of risk to the organisation.

In addition our insurance company QBE Insurance (Europe) Ltd review our insurance cover on an annual basis to highlight any uninsured risk and exposure elements of cover that require adjusting or deleting. Insurance cover based on this assessment is in place.

# Plans for the Future

The following outlines West Dunbartonshire Leisure Trust's (WDLT) plans for the forthcoming year.

## Implementation of our Five-Year Strategic Plan (2023– 2028)

We will implement the Key Actions highlighted in the third of our annual Delivery Plans (2025/26) and develop the key actions for 2026/27.

### Partnership Working

- Lead the newly formed Sport, Physical Activity and Health Strategic Group in West Dunbartonshire
- Work closely with Greater Glasgow Health Board to ensure as many as possible inactive residents benefit from the Live Active scheme
- Continue to deliver free Swim and Gym sessions to West Dunbartonshire school children over the main holiday periods (Spring, Summer and October)

### Reviews

- Assist the Council review of the Service Level Agreement between the Council & the Leisure Trust
- Review the cost of providing all facilities and services and the impact that these facilities and services provide

## Development of New and Existing Facilities

- The Trust will manage the new Athletics Track at Posties Park
- Continue to develop Denny Theatre programming through maximising partnership opportunities
- Continue to increase the Learn to Swim programme across the local authority

## Reinvestment of Surplus Funds

Now that WDLT has been operating successfully and are financially in a position to consider reinvesting surplus funds back into the services we deliver, we will encourage applications through our Surplus Funds Framework.

The Equipment Replacement Fund is set aside to fund the replacement of equipment with the replacement of Spin Bikes in 2025/26 at the Meadow Centre and Vale of Leven Swimming Pool.





# Structure, Governance and Management

West Dunbartonshire Leisure Trust is a company limited by guarantee with charitable status and governed by its Articles of Association. 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 provide strategic direction to the General Manager and his Management Team.

The list of current and former Trustees serving in the financial year 2024/25 and since is detailed below:

Name	Trustee (Director) Role	Appointed	Resigned
Anthony Wacławski	Independent	11/01/12	05/09/24
David McBride	Partner	11/01/12	N/A
David Smith	Independent	11/01/12	N/A
Charles Gibson	Independent (appointed Vice Chair 05/09/24)	28/08/14	N/A
David Marshall	Independent (appointed Chair 08/09/22)	24/11/16	N/A
Tony Dempster	Employee Representative	24/06/19	N/A
Clare Steele	Partner (appointment Chair 05/09/24)	26/05/22	N/A
David McCowan	Independent	26/05/22	N/A
Jonathan McColl	Partner	23/11/23	11/10/24
Sophie Traynor	Partner	11/11/24	N/A





## Recruitment and Training of Trustees

### Recruitment

Authority and responsibility for the appointment of Partner Trustees sits with West Dunbartonshire Council, (WDC) who allocate this responsibility to three WDC Councillors. West Dunbartonshire Council appointed Sophie Traynor to replace Jonathon McColl on the Board of Directors taking up the position as of 11 November 2024.

Authority and responsibility for the recruitment of Independent Trustees is delegated by the Board of Directors to the Nominations Committee. No appointments were made during the period 1 April 2024 to 31 March 2025.

The selection of the Employee Representative Trustee is completed in consultation with the unions representing employees in the Leisure Trust (Unite, Unison, and GMB). No appointments were made during the period 1 April 2024 to 31 March 2025.

### Induction

New Trustees receive a briefing on their role as Board Trustees operating a company limited by guarantee with charitable status as per Companies Act 2006. The briefing includes background information on the Company;

Business; Governance Structure; Management Structure; Partnership Working; Mission & Values; Key Strategic Outcomes; Charitable Objects; and Contact Details. In addition, it also includes the following documentation:

- Briefing Note: Director's Role and Responsibilities
- Articles of Association
- Terms of Reference Sub Committees
- Latest WDLT Annual Report
- Latest WDLT Business Strategy
- WDLT Partnership Book
- Health & Safety Policy
- Anti-Bribery Policy
- Last Annual General Meeting Papers
- Last 4 Board Meeting Papers

### Training

Trustees who sit on specific Committees also receive where appropriate training to allow them to effectively carry out their duties. This training includes the following:

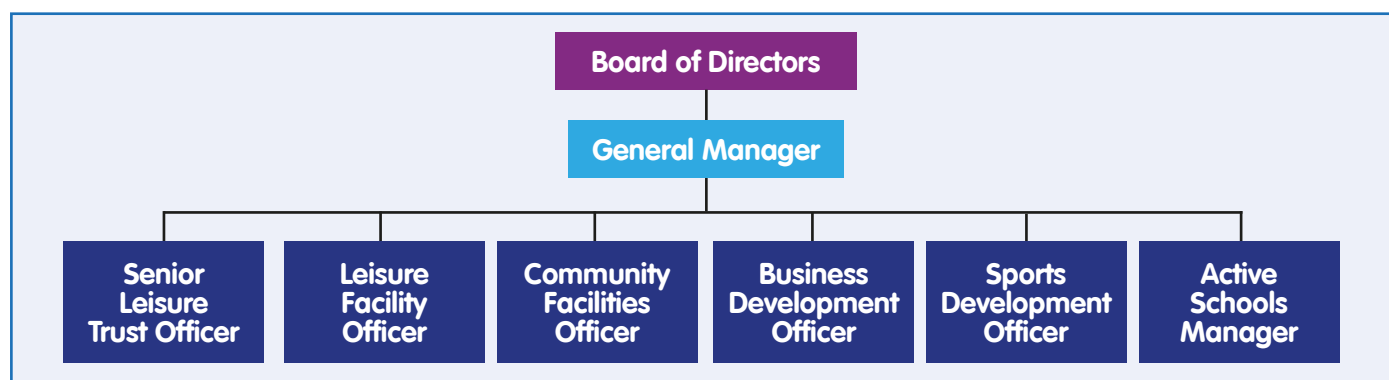
- Discipline and Grievance Procedures
- Finance (annual finance reporting regulations and Charity Accounting)
- Health & Safety



## Management Arrangements

### Key Management Personnel

The Directors, who are the Trust's Trustees, and the management team, comprise the key management personnel of the charity in charge with directing and controlling, running and operating the Trust on a day to day basis.



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.

### Remuneration of Key Management Personnel

All Trustees give their time freely and do not receive remuneration apart from reimbursement of costs incurred while serving on the board, including travel (within Scotland) and any reasonable subsistence expenses. Details of Trustee's expenses are disclosed in Note 7 to the accounts.

West Dunbartonshire Leisure Trust is committed to ensuring a fair, open, transparent and legally compliant approach to the evaluation of jobs and ensuring equal pay for work of equal value. The Trust's Job Evaluation Policy has been developed to ensure consistency in the evaluation of new jobs and the re-evaluation of existing jobs beyond the initial application of the Scottish Councils' Job Evaluation Scheme (SCJE).

The posts of General Manager and the other managers who make up the management team have all been subject to Job Evaluation to identify the appropriate grade for each post.

### Board & Committee 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 Directors, General Manager and Company Secretary recruitment; overseeing company finances; approving financial reports; and disciplinary appeals to sub-committees.

The full board met 5 times throughout the financial year April 2018 to end of March 2019. These meetings were held with management representatives to consider the business of the Company.

It was recognised that the organisations committee structure, roles and responsibilities had evolved over the first few years following inception of the Leisure Trust in 2012. The Board therefore felt it was prudent to undertake a review of the Articles of Association in 2016. Amendments to reflect these changes were agreed by special resolution in September 2016 and the Company Secretary was tasked with updating Companies House and OSCR by submitting the new Articles of Association.



The full Board met on the following dates during 2024/25:

- 23 May 2024;
- 22 August 2024;
- 5 September 2024 – Annual General Meeting.
- 28 November 2024; and
- 20 February 2025

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

Board Committees exist in the following areas:

- **Audit & Risk Committee** – Responsible for monitoring the financial performance of the Trust; for the recruitment and appointment of an external auditor to audit final annual accounts for submission to Companies House and OSCR; the review of the governance of the Trust (including the Articles of Association and Financial Regulations); and the review of major risks with management and agree and scrutinise the annual risk register.
- **Appeals Committee** – Responsible for hearing and determining appeals against dismissal and appeals against all disciplinary action taken by the General Manager and to consider and reach decisions on Stage 3 Grievances by employees in terms of the Trust's Grievance Procedures.
- **Joint Consultative Forum (JCF)** – Responsible for exchanging information between Management and Employees and securing the greatest possible measure of joint action between West Dunbartonshire Leisure Trust and its employees.
- **Health & Safety Committee** – To act as the focal point for all matters relating to the management of Fire, Security and Health and Safety.
- **Nominations & Individual Performance 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 and formally oversees the performance management system for the General Manager.



Trustee representation on Board Committees and dates Committees were held:

Committee	Audit and Risk	Joint Consultative Forum (JCF)	Health and Safety	Appeals	Nominations
Member	A Wacławski; D McBride; D Marshall; D McCowan; J McColl	D Smith; T Dempster; D McBride	T Dempster	A Wacławski; D McBride; D Smith; C Gibson; G Scanlon; D McCowan	D Marshall; D McBride
Dates	8 May 2024 8 Aug 2024 7 Nov 2024 13 Feb 2025	14 May 2024 13 Aug 2024 12 Nov 2024	9 Aug 2024 13 Feb 2025	There was no requirement to convene this Committee during 2024/25	There was no requirement to convene this Committee during 2024/25

Updates on all Committees in the previous quarter (including copies of notes of meetings) are presented by the General Manager at each Board Meeting.



# Statement of Trustees' 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 adequate 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.

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.



## Statement to Auditors

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

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:

*Clare Steel*

Clare Steel,  
Chair of West Dunbartonshire Leisure Trust  
04 September 2025

# INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS AND TRUSTEES OF WEST DUNBARTONSHIRE LEISURE TRUST FOR THE YEAR ENDED 31 MARCH 2025

### Opinion

We have audited the financial statements of West Dunbartonshire Leisure Trust (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), Balance Sheet, the Statement of Cash Flow and related 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 Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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).

### 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 other 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the Annual Report and Financial Statements, other than the financial statements and trustees report thereon. The trustees are responsible for the other information contained within the Annual Report and Financial Statements. 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.



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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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

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

- the information given in the Report of the Trustees, which includes the directors report prepared for the purpose of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors report has been prepared in accordance with applicable legal requirements.

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

In the light of our 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 Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts

(Scotland) Regulations 2006 require us to report to you if, in our opinion:

- 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
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirements to prepare a strategic report.

### Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 25, 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 regulations made under those Acts.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

### Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- *The nature of the charitable company and the sector it operates in; and*
- *Our enquiries of management about their identification and assessment of the risks of irregularities.*

Based on our understanding of the charity and the industry we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- *Regulations and legislation pertinent to the charitable company's sector; and*
- *UK tax and Employment legislation;*

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- *Management override of internal controls.*

### Audit response to the risks identified;

Our procedures to respond to the risks identified included the following:

- *Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;*
- *Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;*
- *Enquiring of management, the audit committee, the internal auditors and legal advisors concerning actual and potential litigation and claims;*
- *Reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing correspondence with HMRC;*
- *In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether judgements made in making accounting estimates are indicative of a potential bias; and, evaluating rationale of any significant transactions that are unusual or outside the normal course of*



*business. The areas covered included, but were not limited to:*

- *Depreciation*
- *Accruals*
- *Prepayments*
- *Wages & Salaries*

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>

This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Scott Gillon, BA (Hons) FCCA CA  
Senior Statutory Auditor

For and on behalf of Wbg (Audit Limited),  
Statutory Auditor

168 Bath Street  
Glasgow  
G2 4TP

*Wbg (Audit Limited) is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*  
*Date: 04/09/2025*



# STATEMENT OF FINANCIAL ACTIVITIES

Statement of Financial Activities (incorporating the Income and Expenditure Account)  
for the year ended 31 March 2025

	Notes	Unrestricted Fund 2025	Restricted Fund 2025	Pension Fund 2025	Total Funds 2025
<b>Income and endowments from:</b>		£	£	£	£
<b>Donations and legacies</b>					
<b>Investments</b>					
- Investment Income	3	89,642	0	0	89,642
<b>Income from Charitable Activities:</b>					
- Management Service Fee	2	3,983,761	0	0	3,983,761
- Membership Fees	2	1,864,173	0	0	184,173
- Charitable Activities	2	2,772,612	0	0	2,772,612
<b>Other</b>					
- Gain on sale of Fixed Assets	2	18,360	0	0	18,360
- Job Retention Scheme		0	0	0	0
- Other Finance Income	9	0	0	654,000	654,000
<b>Total Incoming resources</b>		<b>8,728,548</b>		<b>654,000</b>	<b>9,382,548</b>

	Notes	Unrestricted Fund 2024	Restricted Fund 2024	Pension Fund 2024	Total Funds 2024
<b>Income and endowments from:</b>		£	£	£	£
<b>Donations and legacies</b>					
<b>Investments</b>					
- Investment Income	3	93,820	0	0	93,820
<b>Income from Charitable Activities:</b>					
- Management Service Fee	2	4,416,955	0	0	4,416,955
- Membership Fees	2	1,526,983	0	0	1,526,983
- Charitable Activities	2	2,483,160	0	0	2,483,160
<b>Other</b>					
- Gain on sale of Fixed Assets	2	0	0	0	0
- Job Retention Scheme		0	0	0	0
- Other Finance Income	9	0	0	574,000	574,000
<b>Total Incoming resources</b>		<b>8,520,918</b>		<b>574,000</b>	<b>9,094,918</b>

**Statement of Financial Activities (incorporating the Income and Expenditure Account)  
for the year ended 31 March 2025**

	Notes	Unrestricted Fund 2025	Restricted Fund 2025	Pension Fund 2025	Total Funds 2025
		£	£	£	£
<b>Expenditure on:</b>					
Charitable Activities	4	(9,145,825)	0	295,000	(8,850,825)
Current and past service cost	6	0	0	(766,000)	(766,000)
Total Expenditure		<b>(9,145,825)</b>	<b>0</b>	<b>(471,000)</b>	<b>(9,616,825)</b>
<b>Net (expenditure) for the year before transfers</b>		<b>(417,277)</b>	<b>0</b>	<b>183,000</b>	<b>(234,277)</b>
<b>Net (outgoing) resources</b>		<b>(417,277)</b>	<b>0</b>	<b>183,000</b>	<b>(234,277)</b>
Actuarial gain on retirement benefit scheme	9	0	0	4,124,000	4,124,000
Restriction on Pension Asset	9	0	0	(4,307,000)	(4,307,000)
<b>Net movement in funds (after retirement benefit scheme gain/loss)</b>	<b>20</b>	<b>(417,277)</b>	<b>0</b>	<b>0</b>	<b>(417,277)</b>
<b>Total Funds brought forward</b>	<b>20</b>	<b>2,589,854</b>	<b>0</b>	<b>0</b>	<b>2,589,854</b>
<b>Total Funds carried forward</b>	<b>20</b>	<b>2,172,577</b>	<b>0</b>	<b>0</b>	<b>2,172,577</b>

	Notes	Unrestricted Fund 2024	Restricted Fund 2024	Pension Fund 2024	Total Funds 2024
		£	£	£	£
<b>Expenditure on:</b>					
Charitable Activities	4	(9,132,129)	(0)	834,000	(8,298,129)
Current and past service cost	6	0	0	(824,000)	(824,000)
Total Expenditure		<b>(9,132,129)</b>	<b>(0)</b>	<b>10,000</b>	<b>(9,122,129)</b>
<b>Net (expenditure) for the year before transfers</b>		<b>(611,211)</b>	<b>0</b>	<b>584,000</b>	<b>(27,211)</b>
<b>Net (outgoing) resources</b>		<b>(611,211)</b>	<b>0</b>	<b>584,000</b>	<b>(27,211)</b>
Actuarial gain on retirement benefit scheme	9	0	0	1,100,000	1,100,000
Restriction on Pension Asset	9	0	0	(1,684,000)	(1,684,000)
<b>Net movement in funds (after retirement benefit scheme gain/loss)</b>	<b>20</b>	<b>(611,211)</b>	<b>0</b>	<b>0</b>	<b>(611,211)</b>
<b>Total Funds brought forward</b>	<b>20</b>	<b>3,201,065</b>	<b>0</b>	<b>0</b>	<b>3,201,065</b>
<b>Total Funds carried forward</b>	<b>20</b>	<b>2,589,854</b>	<b>0</b>	<b>0</b>	<b>2,589,854</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

# BALANCE SHEET

Balance Sheet as at 31 March 2025

	Notes	2025	2024
		£	£
<b>Fixed Assets:</b>			
Intangible Assets	10	8,150	10,188
Tangible Assets	11	620,989	95,205
<b>Total Fixed Assets</b>		<b>629,139</b>	<b>105,393</b>
<b>Current Assets:</b>			
Stock	12	28,977	30,254
Debtors	13	1,248,251	408,083
Investments	14	1,250,000	1,250,000
Cash at bank and in hand	22	634,139	2,607,702
<b>Total Current Assets</b>		<b>3,161,368</b>	<b>4,296,039</b>
<b>Liabilities:</b>			
Creditors falling due within one year	15	(1,617,929)	(1,811,578)
<b>Net Current Assets</b>		<b>1,543,439</b>	<b>2,484,461</b>
<b>Total assets less current liabilities – excluding retirement benefit scheme</b>		<b>2,172,577</b>	<b>2,589,854</b>
Retirement benefit scheme asset/(liability)	9	0	0
<b>Total Net Assets</b>		<b>2,172,577</b>	<b>2,589,854</b>
<b>The Funds of the Charity:</b>			
Funds – Unrestricted	20	2,172,577	2,589,854
Funds – Restricted	20	0	0
Funds – Pension Reserve	20	0	0

The financial statements were authorised for issue by the Board on 4 September 2025.

Claire Steel  
Chairman

*Claire Steel*

Charles Gibson  
Vice Chair

*Charlie Gibs*

**Company No: SC413707**

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 and for circulations to the members of the company.



# CASH FLOW STATEMENT

Cash Flow Statement for the year to 31 March 2025.

	Notes	2025	2024
		£	£
Net cash (used in) operating activities	21	(1,520,981)	(417,486)
Interest received		89,642	93,820
Funds (invested) in the year		0	0
Gain on disposal of fixed assets		18,360	0
Purchase of tangible fixed assets		(560,584)	(28,025)
<b>(Decrease) / increase in cash</b>		<b>(1,973,563)</b>	<b>(351,691)</b>

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

	2025	2024
	£	£
Net cash as at 31 March 2024	2,607,702	2,959,393
Net (decrease) in cash	(1,973,563)	(351,691)
<b>Net cash at 31 March 2025</b>	<b><u>634,139</u></b>	<b><u>2,607,702</u></b>



# NOTES TO THE FINANCIAL STATEMENTS

## for the Year ended 31 March 2025

### 1. Accounting Policies

#### Basis of preparation and assessment of going concern

The financial statements are prepared under the historical cost convention as modified by Revaluation of Pension Asset, and in accordance with applicable accounting standards in the United Kingdom, the Companies Act 2006 and the Statement of Recommended Practice – Accounting and Reporting by Charities (FRS102) effective 1 January 2019 and the Charities Accounts (Scotland) Regulations 2006.

West Dunbartonshire Leisure Trust constitutes a public benefit entity as defined by FRS102.

The Trustees consider that there are no material uncertainties about West Dunbartonshire Leisure Trust's ability to continue as a going concern.

#### 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.

#### Intangible Fixed Assets

Software costs are capitalised and amortised over a useful life of 5 years.

#### 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 is capitalised and recognised as an expense in the Statement of Financial Activities (SOFA) over the depreciated life of the asset.

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

#### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Contingent Liabilities

A contingent liability is identified and disclosed for those grants resulting from:

- a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the Trustees' control; or
- a present obligation following a grant offer where settlement is either not considered probable; or the amount has not been communicated in the grant offer and that amount cannot be estimated reliably.

#### Operating Leases

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

## Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

## Financial Instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured by their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 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 102 – Retirement Benefits', the operating and financing costs of pension and post retirement schemes (determined by a qualified actuary) are recognised separately in the 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 Corporation 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.

## Judgements and key sources of estimation uncertainty

In the application of the Trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows:

Estimate	Basis of estimation
Depreciation of fixed assets	Fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management with reference to assets expected life cycle.
Bad debt provision	Trade debtors are reviewed by appropriately experienced senior management on a case by case basis with the balance outstanding and the aging of the debtor taken into consideration.
The obligations under the Strathclyde Pension Scheme	The actuarial assumptions are prepared by a qualified actuary. The Trustees review these assumptions to ensure they are reasonable.
Allocation of expenditure between activities	Expenditure is allocated between each charitable activity.



## 2. Incoming Resources

Income is attributable to sporting activity fees and other sales throughout the Trust. In addition, a management service fee of £3,983,761 (2023/24: £4,416,955) was received from West Dunbartonshire Council for the period. Membership fees is income collected by direct debit membership of the Trust's leisure facilities.

Total incoming resources from charitable activities for the period are detailed as follows:

	2025	2024
	£	£
Leisure Facilities	2,820,897	2,407,026
Community Facilities	490,374	387,377
Sports Development	812,460	807,785
Active Schools	266,159	202,736
Outdoor Recreation	265,253	205,218
Management Fee	<u>3,983,761</u>	<u>4,416,955</u>
<b>Total Incoming Resources from Charitable Activities</b>	<b><u>8,638,906</u></b>	<b><u>8,427,097</u></b>

Government Grants included in income for the year to 31 March 2025 were as follows:

	2024-2025	2023-2024
Management Fee – West Dunbartonshire Council	3,983,761	4,416,955
Other income from West Dunbartonshire Council	-	5,750
Income from NHS	114,570	99,770
Income from Sport Scotland	<u>280,569</u>	<u>284,672</u>
<b>Total</b>	<b><u>4,378,900</u></b>	<b><u>4,807,146</u></b>

This income relates to health improvement programmes involving sporting activities. There are no unfulfilled conditions or contingencies in relation to this income.

## 3. Investment Income

	2025	2024
	£	£
Interest on cash deposits	<u>89,642</u>	<u>93,820</u>
<b>Total Investment Income</b>	<b><u>89,642</u></b>	<b><u>93,820</u></b>

## 4. Charitable Expenditure

	2025	2024
	£	£
Leisure Facilities	6,038,001	5,652,321
Community Facilities	1,336,446	1,538,984
Sports Development	966,790	1,124,541
Active Schools	390,864	406,153
Outdoor Recreation	413,724	410,131
<b>Total Charitable Expenditure</b>	<b>9,145,825</b>	<b>9,132,129</b>
Less Pension cost	(295,000)	(834,000)
<b>Total</b>	<b>8,850,825</b>	<b>8,298,129</b>

Staff and utility costs are the main expenditure items included in charitable expenditure above.

## 5. Support Costs

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

2024/25	Leisure	Community Facilities	Sports Development	Active Schools	Outdoor Recreation	Governance
	£	£	£	£	£	
Salary	246,224	74,500	51,114	49,006	24,833	50,987
Insurance	59,369	16,784	15,514	5,343	3,795	0
Supplies	51,316	14,507	13,410	4,618	3,280	0
Other	295,056	19,244	17,110	16,862	3,519	5,650
<b>Total</b>	<b>651,965</b>	<b>125,035</b>	<b>97,148</b>	<b>75,829</b>	<b>35,427</b>	<b>56,637</b>

2023/24	Leisure	Community Facilities	Sports Development	Active Schools	Outdoor Recreation	Governance
	£	£	£	£	£	
Salary	279,089	84,443	57,936	55,547	28,148	57,793
Insurance	28,581	8,080	7,469	2,572	1,827	0
Supplies	47,966	13,560	12,534	4,317	3,066	0
Other	228,325	19,489	16,818	16,271	4,403	4,578
<b>Total</b>	<b>583,961</b>	<b>125,572</b>	<b>94,757</b>	<b>78,707</b>	<b>37,444</b>	<b>62,371</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

### Governance Costs

	2024/25	2023/24
	£	£
Audit and other Accountancy Fees	8,000	13,630
Allocated support costs	56,637	62,370
Pension Report and other audit expenditure	658	2,000
<b>Total Governance Costs</b>	<b>65,295</b>	<b>78,000</b>

## Allocation of Governance and other support costs

	Support Costs	Governance	Total 2024/25	Support Costs	Governance	Total 2023/24
	£	£	£	£	£	£
Leisure	651,965	35,706	687,671	583,961	42,961	626,922
Community Facilities	125,035	10,808	135,843	125,572	13,000	138,572
Sports Development	97,148	7,748	104,896	94,757	9,040	103,797
Active Schools	75,829	7,430	83,259	78,707	8,665	87,372
Outdoor Recreation	35,427	3,603	39,030	37,444	4,334	41,778
<b>Total</b>	<b>985,404</b>	<b>65,295</b>	<b>1,050,699</b>	<b>920,441</b>	<b>78,000</b>	<b>998,441</b>

## 6. Current and past pension service cost

	2024/25	2023/25
	£	£
Pension – Pension Current Service Cost	766,000	824,000
<b>Total Pension Service Costs</b>	<b>766,000</b>	<b>824,000</b>

## 7. Staff Costs and Numbers

	2024/25	2023/24
	£	£
Wages and Salaries	5,311,363	5,179,223
Social Security costs	419,823	410,711
Other Pension costs	766,000	824,000
Other Staff costs	0	0
<b>Total Staff Costs</b>	<b>6,497,186</b>	<b>6,413,934</b>

Three employees earned more than £60,000 for the year to 31 March 2025. (2024:3)

	Number of employees	Number of employees
	2024-2025	2023-2024
Between £100,000 and £109,999	1	1
Between £90,000 and £99,999	0	0
Between £80,000 and £89,999	1	1
Between £70,000 and £79,999	0	0
Between £60,000 and £69,999	1	1



## Key Management Personnel

	2024/25	2023/24
	£	£
Salaries and wages	330,325	355,253
Social Security costs	36,726	38,407
Employer contribution to defined pension scheme	20,907	63,415
<b>Total staff cost and employee benefits</b>	<b>387,958</b>	<b>457,075</b>

The change in the net defined benefit pension scheme liability arising from service of key management personnel rendered during the reporting period was as follows;

Pension	167,668	169,120
Lump Sum	182,570	185,740

The average weekly number of persons by headcount, employed by the charity during the year was:

	2024/25	2023/24
	Number	Number
<b>Total Staff Numbers</b>	<b>183</b>	<b>201</b>

During the period no Trustees received any remuneration or made any donations to the charity nor were any expenses reimbursed (£0 in 2023/24) and there were no unclaimed travel costs in 2024/25 (£0 in 2023/24).

There were £43,526 redundancy and termination payments made during the financial year (2024 £118,550).

## 8. Operating Surplus

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

	2024/25	2023/24
	£	£
Auditor's Remuneration (including expenses)	8,000	13,630
Depreciation - Intangible Fixed Assets	27,470	1,200
Depreciation - Tangible Fixed Assets	307,431	68,818



## 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 2024 and following this valuation employer's contributions decreased from 19.3% to 6.5% for the year ended 31 March 2025. Actual employer's contributions for the period 31 March 2025 amounted to £282,163.

In accordance with FRS 102 – Retirement Benefits – a valuation of the fund was carried out at 31 March 2025 by Hymans Robertson, independent actuaries, appointed by Strathclyde Pension Fund. Hymans Robertson calculated the pension assets and liabilities as at 31 March 2025 by rolling forward its full actuarial valuation, allowing for the changes in financial assumptions as prescribed under FRS 102. The main assumptions used in the calculations are:

	31 March 2025	31 March 2024
	% per annum	% per annum
Inflation / Pension Increase Rate	2.70%	2.75%
Salary Increase Rate	3.40%	3.45%
Discount Rate	5.85%	4.85%

### Mortality

Life expectancy is based on the Fund's Vita Curves with improvements in line with the CMI 2021 model, with a 15% weighting of 2023 data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% pa. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current Pensioners	17.3 years	22.3 years
Future Pensioners	19.6 years	23.8 years

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

	31 March 2025	31 March 2024
	%	%
Equities	60%	58%
Bonds	23%	27%
Property	9%	10%
Cash	8%	5%

The actuarial estimated employer contributions for the year to 31 March 2026 are £286,000.

The amounts recognised in the balance sheet are as follows:

	31 March 2025	31 March 2024
	£000	£000
Present value of funded liabilities	(16,439)	(19,267)
Fair value of plan assets	34,630	33,172
	18,191	13,905
Present value of unfunded obligations	(143)	(164)
	<b>18,048</b>	<b>13,741</b>
<b>Amount in balance sheet</b>		
Liabilities	0	0
Assets	18,048	13,741
Restriction on Net Assets	(18,048)	(13,741)
<b>Net assets / (liability)</b>	<b>0</b>	<b>0</b>

	31 March 2025	31 March 2024
	£000	£000
<b>Analysis of the amount charged to net incoming resources:</b>		
Current service cost of the defined benefit scheme	766	824
<b>Analysis of amount credited to incoming resources:</b>		
Expected return on employer assets	(1,614)	(1,441)
Interest on pension scheme liabilities	960	867
Net return	(654)	(574)

	31 March 2025	31 March 2024
	£000	£000
<b>Analysis of amounts included in other recognised gains and losses:</b>		
Actuarial gain	3,653	1,110
Actuarial gain recognised in net movement of funds	3,653	1,110
Restriction on Net Assets	(4,307)	(1,684)
Actuarial Losses	(654)	(574)

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

	31 March 2025	31 March 2024
	£000	£000
Opening fair value of employer assets	33,172	29,924
Contributions by members	254	222
Contributions by the employer	286	825
Contributions in respect of unfunded benefits	9	9
Actuarial Gain	1,180	2,551
Estimated Benefits paid	(262)	(350)
Estimated Unfunded Benefits paid	(9)	(9)
Closing fair value of employer assets	34,630	33,172
<b>Closing fair value of employer assets</b>	<b>34,630</b>	<b>33,172</b>



## Reconciliation of defined benefit obligation:

	31 March 2025	31 March 2024
	£000	£000
Opening defined benefit obligation	19,267	17,714
Current service cost	760	701
Interest cost	960	867
Contributions by members	254	222
Present value of unfunded liabilities	164	153
Actuarial (Losses)/ Gain	(4,552)	133
Estimated benefit paid	(262)	(350)
Estimated unfunded benefits paid	(9)	(9)
<b>Closing defined benefit obligation</b>	<b>16,582</b>	<b>19,431</b>

## Amounts for the current period:

	31 March 2025	31 March 2024
	£000	£000
Present value of Defined Benefit Obligation	(16,582)	(19,431)
Fair Value of Employer Assets	34,630	33,172
Restrictions on Net Assets	(18,048)	(13,741)
<b>Surplus(Deficit)</b>	<b>0</b>	<b>0</b>
Experience gains / (losses) on assets	1,134	797
Experience gains / (losses) on liabilities	4	(2,489)

Experience gains on assets	1,180	2,511
Experience losses on liabilities	(434)	(2,522)

Under the Transfer Agreement entered into between the 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.

## 10. Intangible Fixed Assets

	Software	Total
	£	£
Cost at 31 March 2025	35,620	35,620
Depreciation at 1 April 2024	25,432	25,432
Charge for the year	2,038	2,038
<b>As at 31 March 2025</b>	<b>27,470</b>	<b>27,470</b>
Net Book Value at 31 March 2024	10,188	10,188
Net Book Value at 31 March 2025	<b>8,150</b>	<b>8,150</b>

## 11. Tangible Fixed Assets

	Furniture & Equipment	Total
	£	£
Cost at 1 April 2024	597,843	597,843
Additions	560,584	560,584
Disposals	(230,007)	(230,007)
As at 31 March 2025	<b>928,420</b>	<b>928,420</b>
Depreciation at 1 April 2024	502,638	502,638
Charge for the year	34,800	34,800
On disposals	(230,007)	(230,007)
As at 31 March 2025	<b>307,431</b>	<b>307,431</b>
Net Book Value at 31 March 2024	95,205	95,205
Net Book Value at 31 March 2025	<b>620,989</b>	<b>620,989</b>

At 31 March 2025 all fixed assets are used for charitable purposes.

## 12. Stock

	2025	2024
	£	£
Cleaning materials, first aid materials and uniform stock	<u>28,977</u>	<u>30,254</u>

## 13. Debtors

	2025	2024
	£	£
Trade Debtors	46,965	355
Amounts owed by West Dunbartonshire Council	1,016,122	257,855
Other debtors and prepayments	185,164	149,873
	<b>1,248,251</b>	<b>408,083</b>

## 14. Investment

	2025	2024
	£	£
Fixed term 12 months Investment with West Dunbartonshire Council until 20 February 2026.	750,000	750,000
Fixed term 6 months Investment with West Dunbartonshire Council until 20 August 2026	500,000	500,000
Total Investment	<b>1,250,000</b>	<b>1,250,000</b>

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

	2025	2024
	£	£
Trade Creditors	6,925	4,432
Tax and Social Security Creditors	82,749	82,185
Amounts owed to West Dunbartonshire Council	808,179	716,184
Other Creditors	404,112	428,138
Accruals and Deferred Income (note 16)	315,964	580,639
	<b>1,617,929</b>	<b>1,811,578</b>

## 16. Deferred Income

Included in the Accruals and deferred income figure in note 15 is deferred income of:

	2025	2024
	£	£
Balance b/f	201,022	203,134
Released in year	(201,022)	(203,134)
Deferred in year	<u>195,374</u>	<u>201,022</u>
	<b>195,374</b>	<b>201,022</b>

The items deferred comprises Income for memberships of £72,788, direct debits £13,813 and £108,774 of additional income received in advance for services being provided in financial year 2025-2026.

## 17. Operating Leases

The Trust has acquired photocopiers by entering into operating leases. The Trust was committed to making the following payments in the year to 31 March 2025:

	2025	2024
	£	£
Payable less than 1 year	2,095	3,871
Total Payable	<u>2,905</u>	<u>3,871</u>

## 18. Share Capital

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

## 19. 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).



## 20. Funds

	1,530,409	8,520,918	(8,416,105)	(28,280)	1,606,942
	63,070	0	(2,687)	0	60,383
	562,367	0	(5,495)	0	556,872
	286,877	0	(26,613)	0	260,264
	147,386	0	(70,018)	28,025	105,393
	<b>1,670,656</b>	<b>0</b>	<b>(716,024)</b>	<b>28,025</b>	<b>982,912</b>
	<b>3,201,065</b>	<b>8,520,918</b>	<b>(9,132,129)</b>	<b>0</b>	<b>2,589,854</b>
	<b>3,201,065</b>	<b>8,520,918</b>	<b>(9,132,129)</b>	<b>0</b>	<b>2,589,854</b>

In 2023/2024 the Trustees have designated funds remaining of £982,912 which comprises of tangible and intangible fixed assets £105,393, small projects £60,383, future equipment replacement £556,872 and Service Development Projects £260,264. The Surplus Reserves fund has been depleted to zero.



The **Small Projects Fund** is normally used for a variety of small spends to improve services or facilities throughout the year, the fund had no spend allocated in 2024/25. An additional £40,000 of surplus funds has been allocated into this fund for future projects leaving a total of £100,383 in the fund for 2025/26.

The **Equipment Replacement Fund** main purpose is to fund a rolling programme of gym and fitness equipment replacement. Cardio Vascular (CV) equipment is recommended to be replaced every 5 – 6 years and resistance equipment every 7 – 9 years. Spin bikes have an expected lifespan is around 5 years so full replacement of that specialist fitness kit is expected and planned for every 5 years. A major equipment replacement project was completed in September 2024 with CV and resistance equipment being replaced across all 3 main sites at a cost of £566,584. This spend includes the cost for replacing and adding to the range of specialist disability access kit within the gyms. An additional £566,584 surplus funds have been allocated to the fund for future projects. One planned project for 2025/26 is the replacement of the Spin Bikes at the Meadow Centre and Vale Pool at a cost estimated to be £80,000. The fund balance for 2025/26 is therefore £606,333.

**Service Development Projects Fund** has been built up to be used for larger projects within the service as per our charitable objectives that will improve the service and/or generate additional income. As an addition to the gym equipment replacement project all three main sites had a refurbishment with new flooring, wall finishes and graphics giving the gyms the same look and feel across all sites. The total spend from the fund in 2024/25 was £19,830. Surplus Funds of £100,000 was allocated to the fund leaving a balance of £340,434 for 2025/26.

**Fixed Assets** fund represents the amounts the trust has invested in fixed assets.

#### Analysis of Net Assets Over Funds

<b>Funds Balance at 31 March 2024 Represented by:</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Pension Reserve £</b>	<b>2024 Total £</b>
<b>Fixed assets</b>	<b>105,393</b>	<b>0</b>	<b>0</b>	<b>105,393</b>
<b>Current Assets</b>				
Stock	30,254	0	0	30,254
Debtors	408,083	0	0	408,083
Investment	1,250,000	0	0	1,250,000
Cash	<u>2,607,702</u>	<u>0</u>	<u>0</u>	<u>2,607,702</u>
<b>Total Current Assets</b>	<b>4,296,039</b>	<b>0</b>	<b>0</b>	<b>4,296,039</b>
<b>Creditors</b>				
Amounts falling due within one year	1,811,578	0	0	1,811,578
<b>Net Current Assets</b>	<b><u>2,484,461</u></b>	<b>0</b>	<b>0</b>	<b><u>2,484,461</u></b>
<b>Total Assets less Current Liabilities</b>	<b><u>2,589,854</u></b>			<b><u>2,589,854</u></b>
Retirement benefit scheme deficit	0			0
<b>Total</b>	<b><u>2,589,854</u></b>			<b><u>2,589,854</u></b>

Funds Balance at 31 March 2025 Represented by:	Unrestricted Funds £	Restricted Funds £	Pension Reserve £	2025 Total £
<b>Fixed assets</b>	<b>629,139</b>	<b>0</b>	<b>0</b>	<b>629,139</b>
<b>Current Assets</b>				
Stock	28,977	0	0	28,977
Debtors	1,248,251	0	0	1,248,251
Investment	1,250,000	0	0	1,250,000
Cash	634,139	0	0	634,139
<b>Total Current Assets</b>	<b>3,161,368</b>	<b>0</b>	<b>0</b>	<b>3,161,368</b>
<b>Creditors</b>				
Amounts falling due within one year	(1,617,929)	0	0	(1,617,929)
<b>Net Current Assets</b>	<b>1,543,439</b>	<b>0</b>	<b>0</b>	<b>1,543,439</b>
<b>Total Assets less Current Liabilities</b>	<b>2,172,577</b>			<b>2,172,577</b>
Retirement benefit scheme deficit	0			0
<b>Total</b>	<b>2,172,577</b>			<b>2,172,577</b>

## 21. Notes to the cash flow statement

Reconciliation of operating surplus to net cash inflow from operating activities

	2025 £	2024 £
Net (outgoing) resources	(234,277)	(27,211)
Investment income	(89,642)	(93,820)
Gain on disposal of fixed assets	(18,360)	0
Depreciation	36,838	70,018
Net Pension (credit)	(183,000)	(584,000)
Decrease in stock	1,277	8,297
(Increase)/ Decrease in debtors	(840,168)	106,386
(Decrease)/ Increase in creditors	(193,649)	102,845
<b>Net cash (used in) operating activities</b>	<b>(1,520,981)</b>	<b>(417,486)</b>

## 22. Cash at bank and in hand

	31 March 2025 £	1 April 2024 £
Cash at bank and in hand	634,139	2,607,702



### 23. Trustees Interests 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
David McBride	West Dunbartonshire Council	Councillor	11/01/12	N/A
Claire Steele	West Dunbartonshire Council	Councillor	26/05/22	N/A
Sophie Traynor	West Dunbartonshire Council	Councillor	11/11/24	N/A
Jonathon McColl	West Dunbartonshire Council	Councillor	23/11/23	11/10/24

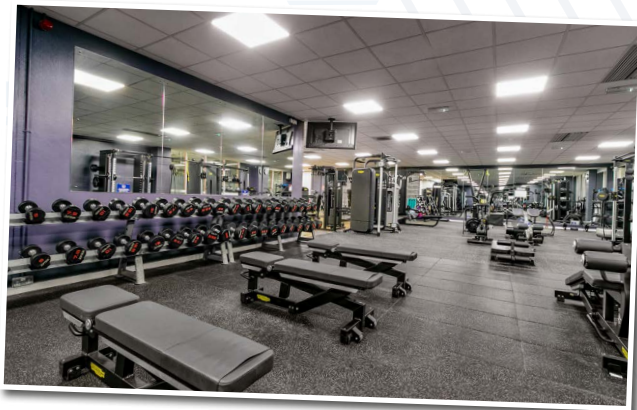
WWest Dunbartonshire Leisure Trust is a body incorporated under the Companies Act 2006.

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 as follows:  
:

	2024-2025	2023-2024
	£	£
Income received from West Dunbartonshire Council	£5,761,056	£5,931,831
Expenditure paid to West Dunbartonshire Council	£215,255	£104,812

	2024-2025	2023-2024
	£	£
Due from West Dunbartonshire Council	£1,016,122	£257,855
Due to West Dunbartonshire Council	£808,179	£716,184





CLYDEBANK LEISURE CENTRE









**West Dunbartonshire Leisure Trust**  
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West Dunbartonshire Leisure Trust is a recognised Scottish Charity: SC 042999;  
VAT Registered: GB 129 7502; and Company Registered: SC413707  
Delivering services on behalf of West Dunbartonshire Council

**[www.wdleisure.net](http://www.wdleisure.net)**