Leisure





West Dunbartonshire Leisure Trust

ANNUAL REPORT and Financial Accounts 2025/26

Inspiring Active & Healthier Communities



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INTRODUCTION FROM THE CHAIR

I am delighted to present the West Dunbartonshire Leisure Trust Annual Report for 2025/26, marking another year of progress, resilience, and unwavering commitment to improving the health and wellbeing of our communities.

I would also like to acknowledge and thank Clare Steel, who stepped down as Chair of the Board in March this year. Her leadership and dedication have left a lasting legacy, and we are grateful for the strong platform she has helped establish for the Trust's future.

This year has brought both challenges and opportunities. Despite a demanding financial environment and evolving expectations, the Trust has remained focused on delivering accessible, high-quality leisure services that make a real difference to people's lives. I am immensely proud of the commitment shown by our staff and partners in ensuring our facilities and programmes continue to meet the needs of residents across West Dunbartonshire.

Our partnerships have continued to strengthen, particularly with West Dunbartonshire Council and health colleagues, enabling a more joined-up approach to physical activity and wellbeing. Increasing participation particularly among inactive individuals and young people has remained a key priority, with encouraging results already visible across our communities.

In the face of continued financial pressures, the Trust has demonstrated strong resilience and adaptability. We closed the year with a net surplus of £634,077 (before net retirement benefit scheme gains/losses), achieved through careful financial management, operational efficiencies, and increased income from both investments and service delivery. However, it is important to note that this position was largely influenced by maintaining staff vacancies during a period of review and is unlikely to be sustained in the longer term.
Significant progress has also been made in reviewing how our services are delivered, helping to ensure we are well prepared for the future. Through collaboration, consultation, and evidence-based decision-making, we are working towards sustainable approaches that will protect and enhance leisure provision for years to come.
Our mission "Inspiring Active and Healthier Communities" remains central to all that we do. It continues to guide our priorities and shape the delivery of our services and programmes.

Key Achievements in 2025/26 include:

- A 4% increase in overall attendances across all facilities and programmes
- A 15% growth in community Sports Development programmes across a range of activities
- A 21% rise in participation in the Learn to Swim Scheme, promoting lifelong water safety and confidence
- A 9% increase in swimming income, reflecting strong engagement from local communities
- A 13% growth in Health & Fitness income, demonstrating sustained participation levels
- A 9% increase in Health & Fitness memberships, highlighting continued interest in active lifestyles
- A 50% rise in overall Active Schools participation, offering free opportunities for primary and secondary pupils
- A 124% increase in participation from SIMD 1 & 2 areas, improving access for those in the most deprived communities
- A 10% increase in participation among children with Additional Support Needs, further strengthening inclusive provision

Looking ahead, the Trust remains focused on continuous improvement, innovation, and investment in both our facilities and services. Our aim is clear: to provide more opportunities for people of all ages and abilities to lead healthier, more active lives.

On behalf of the Board, I would like to extend my sincere thanks to our staff, partners, and customers for their ongoing support and contribution. Together, we will continue to build a healthier and more active West Dunbartonshire.



Charlie Gibson
Chair of West Dunbartonshire Leisure Trust







REFERENCE AND ADMINISTRATIVE DETAILS

Trustees (Directors):	David McBride Clare Steel – Resigned 25 June 2026 Michelle McGinty – Appointed 19 March 2026 Sophie Traynor Charles Gibson – Appointed Vice Chair 05 September 2024 David Marshall David Smith David McCowan – Resigned 27 November 2025 Joanne McLaren – Appointed 06 May 2025 Anthony Dempster (Employee Representative) Anne Marie Brown – Appointed 21 May 2026
General Manager:	John Anderson
Company Secretary:	Fiona McGuigan – Retired 5 October 2025 Jane Wight – Appointed 21 April 2025
Registered Office:	Alexandria Community Centre Main Street Alexandria G83 0NU
Charity Number:	SC042999
Company Number:	SC413707
Independent Auditors:	Wylie & Bisset LLP Chartered Accountants 168 Bath Street Glasgow G2 4TP
Bankers:	Virgin Money Clydebank Shopping Centre 32 Kilbowie Road, Clydebank G81 1RP



REPORT OF THE TRUSTEES

for the year ended 31 march 2026

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2026.

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, 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.

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.

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
Reliability...	by ensuring we deliver on, and exceed our promises to our customers, staff and partners.

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

1
ENTERTAINMENT THEATRE

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

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.

6 NING C
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

5
COMMUNITY FACILITIES

A range of Community Facilities based within three Cluster Areas:

Clydebank, Dumbarton, Alexandria

31
OUTDOOR PITCHES & PAVILLIONS

3 Synthetic Pitches
13 Grass Pitches
10 Pavilions
1 Outdoor Floodlit Athletic Track (400m)
3 Outdoor Floodlit Tennis Courts
1 Outdoor Bowling Green / Pavilion

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.

OUTDOOR EVENTS

- Scottish Pipe Band Championships
- Fire Work Display
- 10k / 5k Loch Lomond Road Race

Our Key Achievements

Overall Attendances

Over **1.4 million attendances** at WDLT facilities and programmes which is a **4% increase** from 2024/25

Services	2021/22	2022/23	2023/24	2024/25	2025/26	Variation from 2024/25
Leisure Centres	512,698	606,505	670,605	808,246	797,875	**-1%**
Community Facilities	304,269	172,284	199,392	169,489	168,810	**-0.4%**
Sports Development	143,173	194,928	196,835	165,481	190,949	**15%**
Active Schools	17,227	40,084	97,143	101,404	117,041	**15%**
Outdoor Recreation	120,754	110,944	109,840	138,574	127,070	**-8%**
Totals	**1,098,121**	**1,124,745**	**1,273,815**	**1,383,194**	**1,401,745**	**1.3%**

Performance Indicators

Strategic Outcome 1 - Health & Wellbeing Opportunities for All

Strategic Priority – Facilities

Indicator	2023/24	2024/25 Actual	2025/26 Target	2025/26 Actual	Against Target	Against Last Year
CC1 - Wet Activities. No. of attendances per 1,000 population for pools	4,004	4,611	5,126	**4,877**	↓	↑
CC2 - Dry Activities. No. of attendances per 1,000 population for indoor sports & leisure	5,651	6,632	7,404	**7,421**	↑	↑
Overall Usage	1,273,815	1,383,194	1,450,000	**1,401,745**	↓	↑
Individual Participants (All Memberships / Subscriptions)	13,234	14,538	15,000	**15,533**	↑	↑
Total No. H&F Members	6,696	7,877	8,500	**8,564**	↑	↑

Strategic Priority – Facilities

Indicator	2023/24	2024/25 Actual	2025/26 Target	2025/26 Actual	Against Target	Against Last Year
Physical Inactive Individuals Referred to Live Active Scheme	New Indicator	1,044	1,050	**1,019**		
Number of Live Active Referrals Still Active after 3 Months	New Indicator	604	630	**679**		
Number of Live Active Referrals Still Active after 6 Months	New Indicator	490	475	**564**		
Number of Live Active Referrals Still Active after 12 Months	New Indicator	451	400	**455**		
% of Local Population who have been/are active participants in WDLT activities	14.84%	20.9%	22.5%	**17.7%**		
No. of Learn to Swim Visits	115,208	122,751	135,300	**148,958**		
No. of Community Sport Programme Visits	27,661	31,863	28,500	**32,757**		
No. of Holiday Activity Visits	4,718	4,754	4,600	**4,904**		

Strategic Priority – Partnerships

Indicator	2023/24	2024/25 Actual	2025/26 Target	2025/26 Actual	Against Target	Against Last Year
Targeted Active Schools Participants – SIMD 1 & 2	1,236	1,247	1,300	**2,798**		
Targeted Active Schools Participants – ASN	1,950	2,928	2,500	**3,227**		
Total Targeted Active Schools Participants	3,186	4,175	3,800	**6,025**		
% of Primary School Roll participating in Active Schools Sessions	34%	52%	42%	**45%**		
% or Secondary School Roll participating in Active Schools Sessions	15%	17%	19%	**24%**		
% of Total School Roll participating in Active Schools Sessions	24.5%	34.5%	30%	**34.5%**		
No. Sports Clubs / Organisations linked to Schools	55	56	65	**61**		
Free access to Holiday Activities	14,522	20,713	21,000	**17,694**		

Strategic Priority – People

Indicator	2023/24	2024/25 Actual	2025/26 Target	2025/26 Actual	Against Target	Against Last Year
Number of Workshops / Training Sessions / Courses delivered	584	610	600	**701**		
No. of delivers for Active Schools Sessions	283	246	220	**254**		

Strategic Priority – Profile

Indicator	2023/24	2024/25 Actual	2025/26 Target	2025/26 Actual	Against Target	Against Last Year
MobilePro Club Hits	1,048,117	1,382,273	1,500,000	**1,104,023**		
Social media posts that promotes opportunities; celebrates success and demonstrates impact the Trust delivers	864	1,732	1,750	**1,263**		

Strategic Priority – Technology

Indicator	2023/24	2024/25 Actual	2025/26 Target	2025/26 Actual	Against Target	Against Last Year
MobilePro Users	36,951	44,151	47,500	**51,273**		
% of on-line customer transactions	18.5%	42.14%	45%	**43%**		

Strategic Priority – Income

Indicator	2023/24	2024/25 Actual	2025/26 Target	2025/26 Actual	Against Target	Against Last Year
Income	£4,103,964	£4,744,787	£4,695,808	**£5,179,696**		
Income Generated from Gym Use / Memberships	£1,526,982	£1,864,173	£2,000,000	**£2,107,250**		
Income Generated from Swimming Activities	£813,478	£902,465	£1,000,000	**£1,072,212**		
Average Income Generated Per Hour (Community Centres)	£11.85	£22.19	£14.62	**£19.71**		

Strategic Priority – Resources

Indicator	2023/24	2024/25 Actual	2025/26 Target	2025/26 Actual	Against Target	Against Last Year
% Income (Mgt Fee)	51.8%	45.6%	49.7%	**47.2 %**		
% Income (Customer Receipts)	48.2%	54.4%	50.3%	**52.8%**		
% of DD Gym Memberships sustained over a 12 month period	86.3%	92.8%	92%	**94.8%**		
Expenditure	£9,132,129	£9,145,825	£9,293,300	**£9,261,099**		
Cost of Community Centres per Resident (87,790 population)	£11.05	£7.35	£7.66	**£6.99**		
Cost Per Visit (Mgt Fee)	£3.47	£2.88	£3.17	**£3.28**		

Strategic Priority – Sound Governance

Indicator	2023/24	2024/25 Actual	2025/26 Target	2025/26 Actual	Against Target	Against Last Year
Completion of all agreed recommendations following Internal Audits	Actual	2024/25	100%	**100%**		
Achievement of Unqualified Accounts following the annual external audit	Actual	2025/26	Unqualified Accounts	**Unqualified Accounts**		

	On Target
	Exceeding Target
	No Change
	Not Meeting Target

Objective 1: Health & Wellbeing Opportunities For All

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Facilities Quality and accessible facilities	Facilities are accessible and inclusive for all	• Disabled Toilets/showers etc. available; • Swimming Pool Access Lifts available; • Induction Hearing Loops at Leisure Centre Receptions and within Group Fitness Studios; • Passenger Lifts available; • Access Videos available for all three Leisure Centres; • Denny/Concord refurbishment of toilets and shower areas including AV equipment within the Denny Theatre; • Accessible gym equipment available for use by disabled customer; • New Gym Equipment purchased (Summer 2024) for all three leisure centres; • Relocation of Dalmuir Library to within Dalmuir Community Centre – ensuring the service is still provided to the local community and is easily accessible; • WDL child swim admission policy leaflet translated into 20 languages; and • Health Commitment Statement leaflet translated into 20 languages.	• Clubspark gate system upgraded at Posties Park to enable easy access to both users of athletics track and DAWC gymnasium.
Facilities Quality and accessible facilities	Facilities are well-maintained, safe, clean and welcoming to customers	• Leisure Centres increased usage by 19% to 797,875 over the two-year period; • Outdoor Recreation Facilities increased usage by 16% to 127,070 over the two-year period; • Replacement of Alexandria Heating system; • Planned Preventative Maintenance programmes in place; • 'Fussy Customer Walks' (housekeeping/cleanliness audits) in place for WDL main sites; • 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; and • Renewal of Argyll Park drainage system.	• Leisure Centres maintained their usage in 2025/26; • Denny Civic Theatre increased usage by 62% to 41,670 from the previous year; • Various cable and structural changes to the Denny Theatres rigging and lighting system in order to comply with LOLAR regulations; • New LED floodlighting, new floor coverings throughout the pavilion, extensive roof repairs & CCTV system installed at East End Park along with the resurfacing of the entire synthetic pitch; • Extensive Roof repair work done at a secondary changing facility at John Browns changing pavilion; • Flue relined at Mountblow Changing pavilion; • New floor coverings throughout Denny Civic Theatre backstage, 1st and 2nd floor areas; • WiFi extended within Denny Civic Theatre for use within Auditorium area; • Upgrade to power outlets at backstage area within Denny Civic Theatre to assist traveling acts with use of their own PA / Lighting equipment; • Upgrade works to both Concord and Denny Civic Theatres CCTV systems; • New sauna installed at Meadow Sports Centre with upgraded health suite fire safety infrastructure; • Meadow Centre's Swimming Pool circulation pump & Valves replacement; • Meadow Centre Flume repairs; • Meadow Centre's Sports Hall Lighting full replacement within both halls; • Meadow Centre's Spin Studio Air Con was upgraded; • Clydebank LC Flume repairs; • Clydebank LC replacement of computer to operate lighting; and • Regular meetings in place with WDLT and WDC Asset Management section.

Objective 1: Health & Wellbeing Opportunities For All

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Facilities Quality and accessible facilities	Facilities assist sports clubs to increase opportunities for local residents to participate in sport and physical activity	• Predominantly bookings on outdoor pitches are by sports clubs (football & rugby) Outdoor Recreation Facilities increased usage by 16% to 127,070 over the two-year period; • Swimming Pools provide access to the local swimming clubs, with West Dunbartonshire Swimming Club having a specific access agreement in place; • 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 • Sports Development section liaises with clubs to assist club development.	• WDL leisure centres working closely with new Pickleball Club, providing necessary infrastructure, equipment and advertising; • Pickleball equipment has been purchased for use in selected community facilities with a number of clubs now in operation in leisure and community centres; • Specific access arrangements in place for local Walking football clubs allowing them access to the facility out with normal booking times; and • New equipment such as High jump mats and cover purchased for club use at the Lachie Stewart Memorial Athletic Track.
Facilities Quality and accessible facilities	Facilities provide a wide range of physical activity opportunities	• Three multipurpose leisure facilities providing wet and dry activity opportunities including swimming; fitness classes; gym; and a wide range of sports hall activities; • 12 Community Facilities now reduced to 6 providing a wide range of sports hall activities; • Three Synthetic Pitches; 15 now reduced to 13 Grass Pitches; 2 Outdoor Bowling Greens; 3 Outdoor Tennis Courts all providing excellent physical activity opportunities; • Broad range of gym equipment provided suitable for adults and children; • Activity programmes & facilities available for all age groups; • 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; • 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 • 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.	• Leisure Centres maintained their usage in 2025/26; • Three multipurpose leisure facilities providing wet and dry activity opportunities including swimming; fitness classes; gym; and a wide range of sports hall activities; • 12 Community Facilities now reduced to 6 providing a wide range of sports hall activities; • Three Synthetic Pitches; 15 now reduced to 13 Grass Pitches; 2 Outdoor Bowling Greens; 3 Outdoor Tennis Courts all providing excellent physical activity opportunities; • Broad range of gym equipment provided suitable for adults and children; • Activity programmes & facilities available for all age groups; • 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; • 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 • 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. • The Lachie Stewart Memorial Athletics Track now provides opportunities to participant in Athletics. The adjoining gym which is leased out to Dumbarton Amateur Weightlifting Club is also now operational; • Introduction of a new pavilion at Lusset Park increasing the opportunity for additional usage of grass pitches in the area; and • WDL leisure centres working closely with new Pickleball Club, providing necessary infrastructure, equipment and advertising.

Objective 1: Health & Wellbeing Opportunities For All

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Facilities Quality and accessible facilities	New facilities are appropriately staffed, operated and attract programmes of activity	• 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; and • 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.	• The Lachie Stewart Memorial Athletic Track is now operational and attracted around 1,973 individual bookings throughout 2025. The adjoining gym which is leased out to Dumbarton Amateur Weightlifting Club is also now operational; and • Introduction of a new pavilion at Lusset Park increasing the opportunity for additional usage of grass pitches in the area.
Programmes Maximise participation opportunities	Participation in community programmes and sports events are maximised	• WDLT's Community Sports programme delivers 50 sessions per week with approximately 850 participants and young people participating in the sessions every week; • Sports Development delivered outreach sports sessions in partnership with WDC Communities Team on Friday evenings throughout the year with 50+ participants most evenings; and • Sports Development holds two Schools Cross Country events each year with over 1,600 participants involved in the Run Loch Lomond 10k, 5k and Fun Run event.	• WDLT's Community Sports programme continues to deliver to the same level; • Sports Development delivers outreach sports sessions in partnership with WDC Youth Learning Team on Friday evenings throughout the year with 50+ participants most evenings; and • Sports Development holds two Schools Cross Country events with 1,600 participants and also 1,700 participants involved in the Run Loch Lomond 10k, 5k and Fun Run event in June 2025.
Programmes Maximise participation opportunities	Participation in community programmes and sports events are maximised	• The Learn to Swim Scheme increased usage by 28% to 119,310 over the two-year period; • Weekly participation in the Learn to Swim Scheme has increased by 45% to 2,467 children over the two-year period; and • The See My Ability swimming lesson programme was launched in January 2025 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.	• The Learn to Swim Scheme increased usage by 25% to 148,958; and • The Learn to Swim Scheme increased to 3,015 participants per week in 2025/26. An increase of 548 participants. This equates to a 22% increase in one year.

Objective 1: Health & Wellbeing Opportunities For All

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Programmes Maximise participation opportunities	Targeted support programmes for those facing barriers to participation	• Provision of free swimming and gym for school children during School Holiday periods (Spring, Summer and October) with a 28% increase in usage to 17,694 over the two-year period; • CLC pool space provided for Kilpatrick School; • New self-referral gym session introduced in the Meadow centre offering support to clients recovering from cardiac illness; • 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; • Targeted extra-curricular programmes were delivered to ASN Units attached to Primary Schools and Kilpatrick School; • Active Schools supported the delivery of ASN holiday camps in the summer; • Inclusion focused projects are present across schools; • Sports Development provides the See My Ability Swimming Lesson programme for children with ASN; • Sport Development deliver multi-sport and football sessions for children with ASN; and • 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.	• Provision of free swimming and gym for school children during School holiday periods continued; • Active Schools programmes in SIMD areas 1 & 2 increased usage by 124% to 2,798 from the previous year; • Active Schools programmes for ASN increased usage by 10% to 3,227 from the previous year; • ASN youth activities are now provided in WDL leisure centres during school holiday periods; • Facility space provided for NHS Activate exercise group at Clydebank Leisure Centre; • 1,019 referrals of inactive individuals to the Live Active Scheme with 455 remaining on the programme for the full year; • 8,975 Vitality Classes targeting those with medical conditions; • Specific access arrangements in place for local Walking football clubs allowing them access to the facility out with normal booking times; • All targeted Active Schools and Sports Development programme listed continued to be delivered in 25/26; and • Sports Development secured funding to create and deliver an initiative called Game On that provided free access to sport and physical activity on Friday evenings for young people.
Programmes Maximise participation opportunities	School sport festivals and events	• Active Schools focus on the development of additional extra-curricular activity and growth in participation; • Localised sports festivals are delivered in partnership with local clubs; • Sports Development delivered the School's Cross Country Championships and the School's Cross Country Relay in 2023 & 2024 with 2,930 young people taking part across the events; • Sports Development delivered an Open Water School safety event; and • Active Schools delivered netball and football school festivals.	• Facilitating exclusive use opportunities for club events at the Lachie Stewart Memorial Athletic Track. Events such as DAWC Strongman event and JAAA Junior Track Championships; • There was a 4.5% increase in the percentage of school roll participating in Active Schools programmes; • Community Sports programmes were at capacity across the year; • SD and AS delivered the School's Cross Country Championships and the School's Cross Country Relay with 1,600 young people taking part across the events; and • Active Schools continued to develop the netball and football festivals, while also creating and delivering new sports specific festivals. This included tennis, girls football and dance.
Programmes Maximise participation opportunities	New facilities are appropriately staffed, operated and attract programmes of activity	• The Denny Civic Theatre received a refurbishment and since it's reopening has seen an increase in bookings including newly targeted attractions such as dance shows, tribute acts and cinema showings; • 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 • Increase in external promotor contacts.	• Denny Civic Theatre increased usage by 62% to 41,670 from the previous year; • Further increase in external promotor contracts; • WDLT held their own event hosting BBC Radio 4 live at the Theatre; and • Increase in income by 25% to £76,188 compared to the previous year.

Objective 1: Health & Wellbeing Opportunities For All

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Partnerships Engage, establish and maintain effective partnerships	More inactive and disadvantaged people have access to physical activity	• 100% of Active Schools extra-curricular programmes are free to pupils across West Dunbartonshire that reduce financial barriers to participation in physical activity; • Active Schools delivered weekly free extra-curricular sport and physical activity sessions in all ASN Units in West Dunbartonshire and Kilpatrick School; • New partnership agreement with WD Carers to allow discounted memberships for all adults carers within their Valued Carer programme; • Establishment of a Sport & Physical Activity Strategic Working Group with senior officers from Education; Communities; HSCP; sportscotland; and the Leisure Trust looking to address barriers to physical activity; • WDC funded free swimming and gym use for children during holiday periods; • Continuation of concessionary scheme; • 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; • Active Schools and Sports Development have engaged with Community Learning and Development. This has developed partnerships with organisations like Working4U, HSCP and other agencies focused on supporting communities, young people and adults; and • Active Schools and Sports Development are part of West Dunbartonshire's Youth Alliance and Community Alliance.	• 1,019 referrals of inactive individuals to the Live Active Scheme with 455 remaining on the programme for the full year; • 8,975 Vitality Classes targeting those with medical conditions; • ASN youth activities are now provided in WDL leisure centres during school holiday periods; • Facility space provided for NHS Activate exercise group at Clydebank Leisure Centre; • All previous projects and programmes continued to be delivered in 25/26; • In 25/26 the Active Schools participation rates for children residing in SIMD 1 and 2 areas increased from 1,247 to 2,798. An increase of 1,551 participants. In addition, participation rates for children with an ASN and/or disability increased from 2,928 to 3,227; • Disney football programme for girls was delivered with 30 5–8-year-old girls attending the free sessions every week; • WD Inclusion Sports Club Forum was established; and • Para sports festivals were delivered at Kilpatrick School for pupils.
Partnerships Engage, establish and maintain effective partnerships	Provision of quality sport and Community Sports Hubs across the authority	• 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; • 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; • WDLT's Community Sports programme provides 51 high quality sports activities for 800+ children and young people every week; • Sports Development supported local clubs to access £190,000 funding from various agencies to aid their development, quality and future sustainability; • 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; • 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 ensure the project is fully funded; and • 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 do not currently own a bike. The children who participated were then gifted a new bike, helmet and accessories.	• Clydebank Community Sports Hub continues to support wider community groups and projects that focus on providing opportunities for people facing disadvantages and barriers to participation; • The Vale of Leven Community Sports Hub progressed its work to develop the facility at Millburn Park, attracting additional investment from funders; • WDLT's Community Sports programme continued to provide sports activities for 800+ children and young people every week; • Sports Development continued to support the development of local sports clubs and Community Sports Hubs; and • Clubs were supported to access external funding to enhance their local delivery (e.g. Vale of Leven FC Extra Time Funded project – free coaching into local schools).

Objective 1: Health & Wellbeing Opportunities For All

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Partnerships Engage, establish and maintain effective partnerships	Partnership working with the Council and in particular, Education; HSCP; and Working4U	• A Physical Activity for Health strategic board was created in 2023/24 that consists of WDLT Leads, WDC Education Leads, WDC Communities Lead, HSCP and sportscotland; • 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; • Partnership agreement with Working4U to fund memberships for adults seeking employment; • Partnership agreement with HSCP to fund memberships for juvenile carers; • Modern Apprentice programme with progression to WDL employment; and • Partnership with Working4U enabled the funding for an Active Schools Modern Apprenticeship programme with four positions being created.	• The Sport, Physical Activity and Health strategic board led a deep dive session to begin the initial stages of developing an evidence-based strategy for West Dunbartonshire; • Active Schools and Sports Development enhanced their partnership work and joint planning with the Youth Learning Team, Education Officers, Working 4U Team, HSCP and family support workers; • Modern Apprentice programme was implemented in 2025/26 with support from Working4U; and • Links were established with WDC's Active Travel Officer, WDCVS (Volunteer Awards), Police Scotland, Fire and Rescue Scotland, LLTNP and many others.
Partnerships Engage, establish and maintain effective partnerships	Partnership working with national organisations and in particular the NHS and sportscotland	• Participation in Active Schools programmes significantly improved over the two-year period which has enhanced WDLT's relationship and future partnership work with sportscotland; • Sports Development engaged with sportscotland and Scottish Cycling to source £9,000 external funding to enable the development of Lomond Riders cycling club; • Partnership agreement with NHS to extend Live Active programme by funding Administration provision; • Facility space provided for and used by various sports/dance governing bodies; • Continued provision of Live Active scheme programmes in WDL main sites: • 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 • Engagement with Scottish Athletics in operational preparation for the new Lachie Stewart Memorial Athletics Track.	• 1,019 referrals of inactive individuals to the Live Active Scheme with 455 remaining on the programme for the full year; • 8,975 Vitality Classes in partnership with the NHS delivered; • Additional facility space provided for NHS Activate exercise group at Clydebank Leisure Centre; • Funding has been secured for 2025/26 to support an Administration role within the Live Active Scheme, with ongoing discussions taking place to incorporate this funding permanently alongside the three core posts; • Further engagement with Scottish Athletics with the procurement of equipment for the Lachie Stewart Memorial Athletics Track; • Sports Development engaged with sportscotland and National Governing Bodies regarding various local projects (e.g. Scottish Cycling – mountain bike trails in Balloch Park; Scottish Swimming – national framework; Scottish Football Association – various funded programmes; Cycling Scotland – Bikeability programme); • Active Schools accessed funding from Cycling Scotland and created a new Bikeability programme across West Dunbartonshire Schools; and • The partnership agreement between West Dunbartonshire Council and sportscotland was fully re-established. The funding agreement looks positive beyond 2027 as a result of this progress.

Objective 2: A Thriving Not For Profit Charity

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
People 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	• Staff recognition scheme in place with managers at all levels encouraged them to recognise good performance and share positive feedback with their teams; • Generic training & i-learn training opportunities for staff; • WDC's Training programme utilised by WDL managers & duty officers; • 1,194 training sessions delivered over the two-year period; • awards (e.g. Saltire Awards) are in place to recognise young leaders and volunteers; • Purchase of ICT equipment for remote staff in order to assist with I-Learn training and facilities booking information; and • Wellbeing opportunity for employees on long-term absences to access Gym facilities in order to aid their return to work.	• 701 training sessions delivered throughout 2025/26; • Generic training and i-Learn training opportunities for staff have now been transferred to the online platform. This enables staff to complete assigned training topics at a time that is convenient to them. A number of employees have successfully utilised this initiative, demonstrating early engagement with the wellbeing offer and return to work; • IOSH rolled out to additional supervisory/Relief staff; • 18 new iLearn modules developed covering Wellbeing, Mental Health, Health & Safety, Policy / Procedure and First Aid; • Volunteer awards (e.g. Saltire Awards) are in place to recognise young leaders and volunteers; • Sports Development worked in partnership with WDCVS to deliver the 2025/26 VIVA Awards recognizing volunteers across West Dunbartonshire; and • Active Schools attracted over twenty new volunteers (parents, local people) to support delivery of free sport and physical activity opportunities across WD schools.
People 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	• Staff in WDL main sites with multi-posts (pool/gym/group fitness/reception/ relief duty officer); • Training provided for new activity programmes (autism quiet sessions/WCS life raft training sessions); • A number of existing employees at all main leisure sites were selected and trained to undertake the role of Relief Duty Officer; • Additional opportunities for multi-post working were provided in 2024-25; • Sports Development and Active Schools Co-ordinators, coaches and volunteers have attended national conferences, NGB courses and various seminars in 2024/25; • 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; • 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 • Training provided for 7 members of staff on Sisense, Gladstone Reporting dashboard to interrogate date from database system.	• Modern Apprentice programme was implemented in 2025/26 with support from Working4U.
People We will provide opportunities for our workforce and volunteers to develop the skills and knowledge necessary to deliver quality services	Calendar of appropriate training opportunities for staff and volunteers	• Annual programme of i-learn essential training created for all staff skill passports; • WDC/WCS course list published and utilised by WDL staff; and • 1,194 training sessions delivered over the two-year period.	• 701 training sessions delivered throughout 2025/26; • Monthly essential training communications are issued to all staff, providing direct access to required training links and supporting ongoing compliance with mandatory learning; and • The annual iLearn essential training programme is also distributed and made readily accessible to all staff, ensuring clear visibility of required training and promoting timely completion.

Objective 2: A Thriving Not For Profit Charity

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
People We will provide opportunities for our workforce and volunteers to develop the skills and knowledge necessary to deliver quality services	New Swimming Teachers recruited via locally delivered SSTQ courses	• Three SSTQ courses have been delivered to thirty-six local individuals; and • 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.	• An SSTQ course was delivered in October 2025, with the successful recruitment of 9 new teachers.
People We will provide opportunities for our workforce and volunteers to develop the skills and knowledge necessary to deliver quality services	Succession planning and career development opportunities	• Key roles that are business critical and the impact if they were not available have been identified; • Career development opportunities provided (e.g. NEBOSH qualification – duty officer); • Relief duty officer role within leisure main sites, for career development and succession planning; • 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 • All Duty Officers and Relief Duty Officers now hold the IOSH Managing Safely award.	• Key roles, responsibilities and tasks of the Community Facilities Officer have been documented.
Profile 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	• 2,596 posts delivered across all media platforms highlighting facilities and activities over the two-year period; • All WDL sections regularly showcased on our social media; • 44,151 MoblePro App Users resulting in over 2.3m hits over the two-year period; and • Creation of new Data & Digital Media Officer post.	• 1,263 posts delivered across all media platforms highlighting facilities and activities; and • 51,273 MoblePro App Users resulting in 1,104,023 hits throughout 2025/26.

Objective 2: A Thriving Not For Profit Charity

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Profile Residents are aware of the full range of services and facilities that the Trust as a charity operate	Sports specific marketing campaigns	• Specific marketing on community programmes and summer sports camps; • 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 consistently remains above 80%; • Active Schools now have a strong presence with local press (e.g. Lennox Herald) with weekly one- or two-page spreads on school sports programmes; • Promotion of Gym Refurbishments; • Awareness of Courses available, NPLQ, First Aid, Pediatric First Aid; • Opening of Running Track; • Pickleball Launch; • Annual Festive Offers; and • National Fitness Day.	• Pickleball equipment is now available at Clydebank Leisure Centre, the Meadow Centre, and across community facilities, with the launch promoted widely resulting in it being highly successful and generating a strong increase in pickleball bookings; • Promotion of training courses via social media has proven highly successful, with courses consistently reaching full capacity; • Scheduled social media posts highlighting availability at our synthetic pitches; and • 5-a-side football availability at Community Facilities.
Profile Residents are aware of the full range of services and facilities that the Trust as a charity operate	A cross-skilled workforce that is adaptable to meet service requirements	• Delivery of the WDLT 10K, 5K and Fun Run Road Races with over 3,000 runners over the two-year period; • The Run Loch Lomond event over the last two years also raised over £2,000 for CHAS (Children's Hospice Across Scotland – Balloch House); • Delivery of the Loch Lomond Highland Games with approximately 10,000 spectators; • Delivery of Scottish Pipe Band Championships with approximately 15,000 – 20,000 spectators; • Delivery of the Council's Firework Display with approximately 7,500 spectators; and • Delivery of a number of school events including cross-country events.	• Delivery of 2025 Scottish Pipe Band Championships with approximately 15,000 – 20,000 spectators; • Delivery of the Council's 2025 Firework Display with approximately 7,500 spectators; • Delivery of the WDLT 10K, 5K and Fun Run Road Races with over 1,700 entries; • The Run Loch Lomond event also raised £1,000 for CHAS (Children's Hospice Across Scotland – Balloch House); and • Sports Development and Active Schools delivered two Schools Cross Country events involving a total of 1,600 participants.
Profile Residents are aware of the full range of services and facilities that the Trust as a charity operate	Social Media platforms have increased views and engagement	• Social media platforms including Facebook, Instagram and twitter with a reach of over 428,000 views over the two-year period; and • Mobile App has 44,151 users with over 2.3million views over the two-year period.	• Social media platforms including Facebook, Instagram and twitter with a reach of over 228,000 views; and • 51,273 MoblePro App Users resulting in 1,104,023 hits throughout 2025/26.

Objective 2: A Thriving Not For Profit Charity

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Technology We will embrace digital technology to transform the way we do business	Enhancement of programmes with investment in technology	• Gladstone management system moved to cloud based platform; • Gladstone management system software upgraded to latest version in December 2023; • WDL i-learn platform updated during 2023/24; • Gladstone Reporting System; • Gladstone Business Process Review; • Class4Kids platform; • New no-show class monitoring system has been developed in partnership with Gladstone and was rolled out in February 2025; • Introduction of Clubspark system for Posties park, fully informative website and booking system; and • 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.	• Three new kiosks have been installed across the three main leisure centres, improving customer throughput and providing quick and easy access to facilities; • Purchase and subsequent enhancement of the Clubspark system for Lachie Stewart Memorial Athletic Trach to enable both visitors to the Athletics track and to the DAWC gymnasium; • Installation of onelan system to Denny TV system which helps promote future events within the Theatre and Leisure Trust in a whole; and • Continued development and use of the Class4Kids system.
Technology We will embrace digital technology to transform the way we do business	Data utilised to plan and inform decisions to generate interventions	• New reporting software is now available with Gladstone upgrade which allows easy access to live data; and • 7 staff received Sisense Training from Gladstone, the system provides six dashboards to interrogate data from the MRM Plus2 System.	• The Information & Systems Officer has implemented automated reporting, with high level reports including sales and membership data – generated and distributed to the General Manager via email; • Clubspark feedback obtained via online portal; and • Over 1,700 responses to the WDC survey regarding the services delivered by the Leisure Trust were obtained with feedback received being utilised to identify recommendations to enhance the service delivery.

Objective 2: A Thriving Not For Profit Charity

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Technology We will embrace digital technology to transform the way we do business	The upgrade / install of ICT equipment	• All staff devices upgraded to latest software version to allow access to Microsoft 365; • Clubspark system being utilised at new Posties Hub Facility; • Wi-Fi and Network points within Dalmuir Community Centre; • Removal of Wise PC devices, all administration staff now have laptops; • Additional Wi-Fi at Dalmuir Community Centre allowing CF and Active School staff to operate more efficiently; • 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 • Additional Wi-Fi at Dalmuir Community Centre allowing CF and Active School staff to operate more efficiently.	• The Clubspark system is now in use for group and club bookings, enabling customers to book and pay for block sessions online in a timely and more convenient manner; and • Various telecom systems upgraded throughout the portfolio of Leisure Trust facilities.
Profile Residents are aware of the full range of services and facilities that the Trust as a charity operate	Increase in public use of the WDLT App and WD Sports Hub app	• Mobile App has 44,151 users with over 2.3million views over the two-year period; and • Innovitise provided training on upgrading features on the App, the Carousel was created for each home page.	• 51,273 MoblePro App Users resulting in 1,104,023 hits throughout 2025/26.
Profile Residents are aware of the full range of services and facilities that the Trust as a charity operate	A move to cloud based systems	• Gladstone management system is now on a cloud-based platform; • Tio electronic fire safety logbook trialed at CLC prior to wider rollout to other WDL main sites; and • More activities bookable via the APP, increased bookings & payments.	• The MRM cloud based platform has significantly reduced downtime previously experienced on improving overall system reliability.

Objective 3: Financial Sustainability

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Income Identify and maximise commercial and external funding opportunities; and new income streams	Growth in Health & Fitness income	• Health & Fitness Income increased by 60% to over £1.8m over the two-year period; • Health Suite income increased by 39% to £82,075 over the two-year period by 38% to over £2.1m over the two-year period Health & Fitness memberships increased by 36% to 7,877 over the two-year period; and • Memberships are now higher than pre-pandemic levels.	• Health & Fitness Income increased by 13% to over £2.1m from the previous year; • Health Suite income increased by 4% to over £85k from the previous year; • New sauna installed at Meadow Sports Centre with upgraded health suite fire safety infrastructure; and • Health & Fitness memberships increased by 10% to 8,564 from the previous year.
Income Identify and maximise commercial and external funding opportunities; and new income streams	The Learn to Swim Scheme generates additional income	• The growth in the Learn to Swim Scheme generated an increase in income by 40% to over £520k over the two-year period; and • Additional income has also been generated from the Adult and baby/toddler swimming lessons.	• The continued growth in the Learn to Swim Scheme generated an increase in income by 34% to over £700k from the previous year.
Income Identify and maximise commercial and external funding opportunities; and new income streams	Funding for Active Schools & Sports Hubs secured beyond 2023-24	• 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.	• No further update.

Objective 3: Financial Sustainability

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Income Identify and maximise commercial and external funding opportunities; and new income streams	External funding secured for programmes	• Funding was secured for the delivery of various programmes: - Scottish FA programmes (e.g. Midnight League, Club Development, McDonald's 'At the Club' sessions, Disney Girls Football); - Early years nursery sports and physical activity programme 2023/24; - Cycling development funded programme (creation of Lomond Riders) - Game On (diversionary free football, cooking, make-up sessions for young people) - Rock up and Ride Project (free bike tuition and free bikes and accessories for targeted children) - Cycling Facility Funding (£225,000) to develop mountain bike trails and future cycling programmes • External funding secured for NHS Programmes (Live Active, Vitality & Cardiac rehab).	• Continued funding received for NHS programmes also funding has been secured for 2025/26 to support an Administration role, with ongoing discussions taking place to incorporate this funding permanently; • Continued funding received for NHS programmes also funding has been secured for 2025/26 to support an Administration role, with ongoing discussions taking place to incorporate this funding permanently alongside the three core posts; • Funding was secured for the delivery of various programmes: - Scottish FA programmes (e.g. Midnight League, Club Development, McDonald's 'At the Club' sessions, Disney Girls Football); - Game On (McDonald's restaurant funding for diversionary free football, cooking, make-up sessions for young people) - Cycling Scotland funding for Bikeability programme • Working4U funding for Active Schools MA's.
Income Identify and maximise commercial and external funding opportunities; and new income streams	Reduction in facility downtime increasing usage and income	• New tenant HSCP within Alexandria CC; • Non-closure of facilities for weekly generic training during holiday periods, providing greater access for customers; • Weekend sports hall event bookings during previously quiet times; • 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 • Active Schools relocation from Skypoint to Dalmuir Community Centre.	• New WDC Tenants utilising office base within Dalmuir Community Centre.
Financial Resources Review and develop all financial processes to improve efficiency and ensure value for money	Performance monitoring of programmes demonstrating viability	• Group Fitness class attendance monitored, and programme adjusted accordingly where necessary; and • New Class4Kids platform occupancy levels reports on Sports Development programmes.	• The App and online booking system have been configured to support fitness class attendance, resulting in reduced no shows, and increased availability for members.

Objective 3: Financial Sustainability

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Financial Resources Review and develop all financial processes to improve efficiency and ensure value for money	New pricing and discount policy for Community Facilities	• New discount policy has been identified and approved by the Board coming into effect from 1 April 2024; • Policy is simplified and moves in line with other discount policies; and • Designated funds are available for first year following CF pricing review. Fund was available in order to support those groups struggling to pay for their group session.	• No further update.
Financial Resources Review and develop all financial processes to improve efficiency and ensure value for money	Utilising new technology to maximise online access and sales	• New GladstonePay software installed to allow easy ecommerce for services marketed online; • 42% of all income received was made through online payments over the two-year period; and • More bookable activities via the APP, which increased more online payments.	• 43% of all income received was made through online payments; • 76% of bookings are now made online via the app or online booking system, demonstrating strong digital engagement; and • Introduction of the Clubspark system to the Lachie Stewart Memorial Athletic Track allowing customers to check availability and book/pay direct.
Financial Resources Review and develop all financial processes to improve efficiency and ensure value for money	Resources shared with key partners	• With NHS to provide Live Active, Vitality & Cardiac rehab Programmes; • With WDC Working4U to provide memberships for adults seeking employment; • With WD Carers to provide memberships for all adult carers within their Valued Carer programme; • With HSCP to provide memberships for juvenile carers; • With WDC (Cost of Living) to provide free swimming and gym for school children during School Holiday periods (Spring, Summer and October); • Through the establishment of a Sport & Physical Activity Strategic Working Group with senior officers from Education; Communities; HSCP; sportscotland; and the Leisure Trust looking to address barriers to physical activity; • Half price memberships for adult carers via WDC Care Initiative; and • Care Experience kids membership via Champions Board, WDC Social Work.	• Continued partnership working with WDC's Working4U service to provide memberships for adults seeking employment; with WD Carers to support adult carers through their Carer Programme and with HSCP to provide memberships for juvenile carers; and • Half-price memberships for adult carers via the WDC Care Initiative and Care Experienced children's memberships offered in partnership with the Champions Board and WDC Social Work.

Objective 2: A Thriving Not For Profit Charity

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Financial Resources Review and develop all financial processes to improve efficiency and ensure value for money	Surplus funds applications critically reviewed for value to the organisation	• 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; • In addition, all surplus funds applications are reviewed against the Trust's Charitable Objectives to ensure that all objectives are being fulfilled; • Requests discussed by WDL management team; and • A spend of over £637k during the two-year period.	• The following Surplus Funds applications were considered and approved in 2025/26 resulting in a spend over £108k: - CCTV Upgrade at the Concord/Denny - Replacement of Pool Covers (Clydebank LC) - Enhanced Air Conditioning - Meadow Centre Enhanced Air Conditioning - Meadow Centre - Relocate controls for both roller shutters to reception area at Clydebank LC - Deliver and fit additional microphone in Clydebank LC Duty Officer office for emergency communication - Install access control system to main gate for Dumbarton Amateur Weightlifting Club gym users - Replacement of Kiosks – 3 Main Leisure Centres - Replacement Sauna – Meadow Sports Centre - Install division netting within Concord CC Sports Hall - Denny Civic Theatre Rigging - Life Threatening Bleeding – training kit for courses - Life Threatening Bleeding – live kit for leisure main sites
Sound Governance 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	• Individual Service and Co-ordinator Plans are now in place for Active Schools and Sports Development; and • 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.	• No further update.
Sound Governance We will develop strong organisational processes to make informed decisions and meet our legal obligations	Organisational Processes for statutory checks within facilities	• Planned Preventative Maintenance programmes with contracts in place where appropriate for all statutory checks; and • Procedures developed and staff trained on responding to unwanted fire alarm signals following change to SFRS UFAS policy.	• Procedures have been expanded to all new facilities within the LT portfolio.

Objective 3: Financial Sustainability

PRIORITIES	WHAT SUCCESS LOOKS LIKE	PREVIOUS UPDATES (YEARS 1 & 2)	2025/26 UPDATE
Sound Governance We will develop strong organisational processes to make informed decisions and meet our legal obligations	Child protection procedures so all programmes are delivered safely	• Child Protection Officer for the organisation in place; • I-learn module developed for staff training on WDL policy & procedures; • PVG checks in place for all relevant staff; and • Further training on safe crisis management explored with WDC and to be undertaken by relevant employees during 2025.	• No further update.
Sound Governance We will develop strong organisational processes to make informed decisions and meet our legal obligations	Legislative company returns completed annually within set timeframes	• On an annual basis, the Trust's Governance Arrangements are reviewed with a report presented to the Audit & Risk Committee outlining the Governance Arrangements Checklist before being presented and approved by the Board; • On an annual basis, the Local Code of Governance – Self Assessment Checklist (for ALEOs) is completed and presented to the Council's Internal Audit service; and • The Company Secretary duties been moved into the new Business and Customer Support Coordinator's job role. The postholder has undertaken a training programme and is now fully conducting this role.	• The Business and Customer Support Coordinator is responsible for ensuring statutory compliance, compiling and maintaining all required documentation to support the Trust in meeting its legal and governance obligations.



Financial Review

Financial Summary 2025/26

The Trust can report that in our fourteenth year (2025/26); the financial position for the Trust has equated to a surplus for the year of £634,077, when the budget profile had initially been projected to break even. The unanticipated major factors that have resulted in a surplus, include staffing savings in main sites and additional income from outdoor recreation, sports development.

In summary, the financial position during 2025/26 is noted below:

	Unrestricted / Restricted Fund	Pension Fund	Total Funds
Total income	9,895,176	1,049,000	10,944,176
Total spend on charitable activities	(9,261,099)	(227,000)	(9,488,099)
Net Movement in Funds	**634,077**	**822,000**	**1,456,077**
Actuarial gain	0	1,451,000	1,451,000
Restriction on Pension Asset	0	(2,416,000)	(2,416,000)
Net movement in funds (after retirement benefit scheme loss)	**634,077**	**(143,000)**	**491,078**

Funds held at 31 March 2026:

	31 March 2026	31 March 2025
Total funds	£2,663,654	£2,172,577

There was no required usage of surplus reserves in 2025/26 but at the year-end the multi-employer defined benefit pension scheme is in deficit by £143,000 and therefore the net surplus for the year is £491,078.

Following the fourteenth 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 £2,993,976 investment income of £78,471 and membership fees £2,107,250, as well as income of £4,715,479 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 £6,156,194 with elements of spend on property £2,039,635, transport £23,984, administration £843,696 and payments to other bodies £74,157.

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

	Income	Expenditure	Surplus/(Deficit)
Leisure Facilities	3,140,118	(6,052,883)	(2,912,765)
Community Facilities	375,926	(1,240,345)	(864,419)
Sports Development	1,002,166	(955,151)	47,015
Active Schools	317,641	(547,537)	(229,896)
Outdoor Recreation	265,374	(465,180)	(199,806)
Management Fee	4,715,479	0	4,715,479
Total	**9,816,705**	**(9,261,096)**	**555,608**

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 £1,250,000 with West Dunbartonshire Council on 28 February 2026 at a fixed rate of 3.7% for 12 months.

During 2025/26, interest received on cash balances held at the bank, and the investment with West Dunbartonshire Council was £78,471 (£89,642 2024/2025).

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. The next review will be carried out in November 2026 and thereafter annually. Based on the budget for 2026/27 the reserves target amount would be £500k. The unrestricted general reserves currently sits at the required £500k as at end of March 2026 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 54 would have featured an assessed position pension liability of £0.143m based on the valuation of the fund at 31 March 2026 and results in the Trust's Balance Sheet showing a net liabilities position. Further information on the pension fund is provided in note 9 of 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.

The Trust developed and implemented a Risk Management Strategy, which provides the framework as to how the Trust will manage Business Risks which includes the requirement for a Strategic Risk Register, in line with our five-year Strategic Plan (2023 – 2028).

Therefore, the management team ensures an annual risk analysis is undertaken of the Strategic Risk Register. This review is 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.

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.



The strategic risks are detailed within the Strategic Risk Register 2023-28 and how they have been managed, with three currently having the highest risk status which are as follows:

Key Risk	Existing Control Measures	Update
SR 001 Significant financial funding reductions / limitations from West Dunbartonshire Council	• Annual negotiation of Management Fee • Budgetary Control Process • Regular budgetary control and savings monitoring reports provided to Management Team and Board/Committees • Debt collection processes • Work of External Auditors (external control) • Annual Governance Checklist/Statement • Service Reviews • Meetings with Partnership Officer	Although the Council provided an increased Management Fee for the second year including the increased Superannuation costs (from 6.5% to 17.5%) from April 2026; and the 3.5% Pay Award, concerns still remain for future funding with the Council already projecting an approximate £19m budget gap for 2027/28.
SR 002 Maintaining Council Assets (that are managed by the Trust) that are fit for purpose	• WDC Corporate Asset Management Strategy • WDC Capital Investment Team • WDC Capital Plan • Fleet Asset Implementation • WDC Sustainability Policy • Existence of WDC Asset Management Group with meetings held on a regular basis • Detailed WDC asset database that shows relevant information on a property-by-property basis • WDC CRA Budget	Some facilities have major maintenance issues and as a result are having to reduce services due to lack of maintenance / funds, this in turn will result in lost income, customer complaints etc. No change since last update and facilities are continuing to deteriorate. No CRA set for 2026 and more pressure on WDLT to fund for repairs through own revenue budgets including items identified through recent Fire Risk Assessments
SR 010 Increase in agreed Community Asset Transfers	• Annual negotiation of Management Fee • Regular meetings with Council Partnership Officer • WDC Policy & Guidance on CAT • Service Reviews	Two Community Facilities have already transferred with a further centre due to transfer in January 2025 and ongoing discussions for a pavilion and Synthetic Pitch. There has been an increase in external long term lease requests from external groups to WDC for the use of their current facilities which could impact WDL in the same way as a CAT request. Singer pitch is now leased out to a private operator with increasing requests from private organisations for lease(s) or CAT's.





Plans for the Future

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

Implementation of our current Three Year Strategies (2023– 2028)

We will implement the Key Actions highlighted in the fourth of our annual Delivery Plans (2026/27) and develop the key actions for 2027/28.

Partnership Working

- Take the lead on the "Active Sport & Recreation" theme within the development of a Physical Activity for Health Strategy across West Dunbartonshire.
- Maintain close collaboration with Greater Glasgow Health Board to maximise the number of inactive residents benefiting from the Live Active scheme.
- Continue providing free swim and gym sessions for school children in West Dunbartonshire during the main holiday periods (Spring, Summer, and October).

Reviews

- Continue to provide support to the Council in reviewing the Service Level Agreement between the Council and the Leisure Trust.
- In response to the Council's public consultation on WDLT services, work jointly with WDC to produce evidence-based recommendations for future service delivery approaches.
- Carry out a review of the management team's roles and responsibilities.
- Carry out a thorough review of operations across all facilities, to improve performance and enhance the overall customer experience.

Development of New and Existing Facilities

- In liaison with WDC, develop and implement an Asset Management Strategy for the facilities that WDLT operate on behalf of the Council.
- Facilitate the development and enhancement of new and existing synthetic pitches.
- Enhance the opportunities for further access to the new Lachie Stewart Memorial Athletics Track .
- 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.

At present, WDLT has three reserve funds allocated as designated funds under the Surplus Funds Policy for reinvestment purposes:

- Small Projects
- Service Development Projects
- Equipment Replacement

It is proposed to establish a fourth designated fund, titled "Facility Improvements," to enable the Trust to work collaboratively with the Council, in line with the proposed Asset Management Strategy, to maintain and enhance facilities.

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 2025/26 and since is detailed below:

Name	Trustee (Director) Role	Appointed	Resigned
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	24/11/16	N/A
Tony Dempster	Employee Representative	24/06/19	N/A
Clare Steel	Partner (appointed Chair 05/09/24)	26/05/22	19/03/26
David McCowan	Independent	26/05/22	27/11/25
Sophie Traynor	Partner	11/10/24	N/A
Joanne McLaren	Independent	22/05/25	N/A
Michelle McGinty	Partner	16/03/26	N/A
Anne Marie Brown	Independent	21/05/26	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 Michelle McGinty to replace Clare Steel on the Board of Directors taking up the position as of 19 March 2026.

Authority and responsibility for the recruitment of Independent Trustees is delegated by the Board of Directors to the Nominations Committee. Joanne McLaren was appointed as an Independent Director taking up her appointment on 22 May 2025, and Anne Marie appointed as an Independent Director taking up her appointment on 21 May 2026.

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 2025 to 31 March 2026.



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 Plan
- 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 carryout 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 2025 to end of March 2026. 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 2025/26:

- 22 May 2025;
- 21 August 2025;
- 04 September 2025 – Annual General Meeting.
- 27 November 2025; and
- 19 February 2026.



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.

Trustee representation on Board Committees and dates Committees were held:

Committee	Audit & Risk	Joint Consultative Forum (JCF)	Health & Safety	Appeals	Nominations
Member	D McBride; D Marshall; D McCowan; C Steel; J McLaren; S Traynor	D Smith; T Dempster; D McBride	T Dempster	D McBride; D Smith; C Gibson; D McCowan; C Steel	D Marshall; C Gibson; C Steel
Dates	08 May 2025 07 Aug 2025 06 Nov 2025 05 Feb 2026	13 May 2025 11 Nov 2025	17 Apr 2025 07 Aug 2025 23 Oct 2025 10 Feb 2026	There was no requirement to convene this Committee during 2025/26	03 Apr 2025 24 Apr 2025

An update 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,
- 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. 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:



Name: Charlie Gibson, Chair of West Dunbartonshire Leisure Trust
Date: 03 September 2026

INDEPENDENT AUDITORS REPORT

To The Trustees And Members Of West Dunbartonshire Leisure Trust For The Year Ended 31 March 2026

Opinion

We have audited the financial statements of West Dunbartonshire Leisure Trust (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2026, and of its incoming resources and application of resources 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 Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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 purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Report of the Trustees 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

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 3, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charitable company and the sector; 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;

- Posting inappropriate journal entries



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 company and the industry in which it operates and;
- 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 and the audit committee concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance and reviewing internal audit reports;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; and, evaluating business rationale of any significant transactions that are unusual or outside the normal course of business.
- We scrutinised the journals listing for the following:
    - Duplicate Journal entries
    - Journals with detail which included key phrases or words

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.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would be to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. 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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wylie + Bisset LP

Alexander Hogg CA
Senior Statutory Auditor
For and on behalf of Wylie & Bisset (Audit) Limited, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Wylie & Bisset (Audit) Limited
is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.
Date: 03/09/2026



Statement of Financial Activities (incorporating the Income and Expenditure Account) for the year ended 31 March 2026

	Notes	Unrestricted Fund 2026	Restricted Fund 2026	Pension Fund 2026	Total Funds 2026	Unrestricted Fund 2025	Restricted Fund 2025	Pension Fund 2025	Total Funds 2025
		2026	Restricted Fund 2026	Pension	£	£	£	£	£
Income and endowments from: Donations and legacies									
Investments									
- Investment Income	**3**	78,471	0	0	**78,471**	89,642	0	0	**89,642**
Income from Charitable Activities:									
- Management Service Fee	**2**	4,715,479	0	0	**4,715,479**	3,983,761	0	0	**3,983,761**
- Membership Fees	**2**	2,107,250	0	0	**2,107,250**	1,864,173	0	0	**1,864,173**
- Charitable Activities	**2**	2,993,976	0	0	**2,993,976**	2,772,612	0	0	**2,772,612**
Other									
- Gain on sale of Fixed Assets		0	0	0	**0**	18,360	0	0	**18,360**
- Other Finance Income	**9**	0	0	1,049,000	**1,049,000**	0	0	654,000	**654,000**
Total Incoming resources		**9,895,175**		**1,049,000**	**10,944,176**	**8,728,548**		**654,000**	**9,382,548**





Statement of Financial Activities (incorporating the Income and Expenditure Account) for the year ended 31 March 2026

	Notes	Unrestricted Fund 2026	Restricted Fund 2026	Pension Fund 2026	Total Funds 2026	Unrestricted Fund 2025	Restricted Fund 2025	Pension Fund 2025	Total Funds 2025
		£	£	£	£	£	£	£	£
Expenditure on:									
Charitable Activities	**4**	(9,261,100)	(0)	296,000	(8,965,099)	(9,145,825)	(0)	295,000	(8,850,825)
Current and past service cost	**6**	0	0	(523,000)	(523,000)	0	0	(766,000)	(766,000)
Total Expenditure		**(9,261,100)**	**(0)**	**(227,000)**	**(9,488,099)**	**(9,145,825)**	**(0)**	**(471,000)**	**(9,616,825)**
Net income / (expenditure) for the year before transfers		**634,077**	**0**	**822,000**	**1,456,077**	**(417,277)**	**0**	**183,000**	**(234,277)**
Net incoming / (outgoing) resources		**634,077**	**0**	**822,000**	**(1,456,077)**	**(417,277)**	**0**	**183,000**	**(234,277)**
Actuarial gain / (loss) on retirement benefit scheme	**9**	0	0	1,451,000	1,451,000	0	0	4,124,000	4,124,000
Restriction on Pension Asset	**9**	0	0	(2,416,000)	(2,416,000)	0	0	(4,307,000)	(4,307,000)
Net movement in funds (after retirement benefit scheme gain/loss	**20**	**634,077**	**0**	**(143,000)**	**491,077**	**(417,277)**	**0**	**0**	**(417,277)**
Total Funds brought forward	**20**	2,172,577	0	0	2,172,577	2,589,854	0	0	2,589,854
Total Funds carried forward	**20**	2,806,654	0	(143,000)	2,663,654	2,172,577	0	0	2,172,577

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 2026

	Notes	2026	2025
		£	£
Fixed Assets:			
Intangible Assets	**10**	6,113	8,150
Tangible Assets	**11**	625,546	620,989
Total Fixed Assets		**631,659**	**629,139**
Current Assets:			
Stock	**12**	32,349	28,977
Debtors	**13**	547,697	1,248,251
Investments	**14**	1,250,000	1,250,000
Cash at bank and in hand	**22**	2,122,321	634,139
Total Current Assets		3,952,367	3,161,368
Liabilities:			
Creditors falling due within one year	**15**	(1,777,372)	(1,617,929)
Net Current Assets		2,806,654	2,172,577
Total assets less current liabilities – excluding retirement benefit scheme		**3,201,065**	**3,295,393**
Retirement benefit scheme asset/(liability)	**9**	(143,000)	173,000
Total Net Assets		**0**	**3,468,393**
The Funds of the Charity:			
Funds – Unrestricted	**20**	2,806,654	2,172,577
Funds – Restricted	**20**	0	0
Funds – Pension Reserve	**0**	0	173,000
	0		



The financial statements were approved and authorised for issue by the Board on 03 September 2026

Charles Gibson
Chair

Company No: SC413707

CASH FLOW STATEMENT

Cash Flow Statement for the year to 31 March 2026

	Notes	2026	2025
		£	£
Net cash (used in / provided by operating activities	**21**	1,552,585	(1,520,981)
Interest received		78,471	89,642
Funds (invested) in the year		0	18,360
Purchase of intangible fixed assets		(142,871)	(560,584)
(Decrease) / increase in cash		**1,488,184**	**(1,973,563)**

Reconciliation of net cash flow to movement in debt

	2026	2025
	£	£
Net cash as at 31 March 2022	634,139	2,607,702
Net (increase in cash)	1,488,182	(1,973,563)
Net cash at 31 March 2023	**2,122,321**	**634,139**



NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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) 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 re 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 £4,715,479 (2024/25: £3,983,761) 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:

	2026	2025
	£	£
Leisure Facilities	3,140,118	2,820,897
Community Facilities	375,926	490,374
Sports Development	1,002,166	812,460
Active Schools	317,641	266,159
Outdoor Recreation	265,374	265,253
Management Fee	4,715,479	3,983,761
Total Incoming Resources from Charitable Activities	**9,816,704**	**8,638,906**

Government Grants included in income for the year to 31 March 2026 were as follows:

	2026	2025
	£	£
Management Fee – West Dunbartonshire Council	4,715,479	3,983,761
Income from NHS	113,631	114,570
Income from Sport Scotland	270,373	280,569
Total	**5,099,483**	**4,378,900**

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

	2026	2025
	£	£
Interest on cash deposits	78,471	89,642
Total Investment Income	**78,471**	**89,642**

4. Charitable Expenditure

	2026	2025
	£	£
Leisure Facilities	6,052,887	6,038,001
Community Facilities	1,240,345	1,336,446
Sports Development	955,151	966,790
Active Schools	547,537	390,864
Outdoor Recreation	465,180	413,724
Total Charitable Expenditure	**9,261,100**	**9,145,825**
Less Pension cost	(296,000)	(295,000)
Total	**8,965,100**	**8,850,825**

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.

	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

	Leisure	Community Facilities	Sports Development	Active Schools	Outdoor Recreation	Governance
	2025/26 £	2025/26 £	2025/26 £	2025/26 £	2025/26 £	2025/26 £
Salary	217,583	65,834	45,168	43,305	21,945	45,056
Insurance	56,084	15,855	14,656	5,047	3,585	0
Supplies	41,930	11,854	10,957	3,773	2,680	0
Other	357,526	18,334	16,867	16,497	4,269	4,914
Total	**673,123**	**111,877**	**87,648**	**68,622**	**32,479**	**49,970**

	Leisure	Community Facilities	Sports Development	Active Schools	Outdoor Recreation	Governance
	2024/25 £	2024/25 £	2024/25 £	2024/25 £	2024/25 £	2024/25 £
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
Total	**651,965**	**125,035**	**97,148**	**75,829**	**35,427**	**56,637**

Governance Costs

	2025/26	2024/25
	£	£
Audit and other Accountancy Fees	10,470	8,000
Allocated support costs	49,970	56,637
Pension Report and other audit expenditure	2,165	658
Total Governance Costs	**62,605**	**65,295**

Allocation of Governance and other support costs

	Support Costs	Governance	2026	Support Costs	Governance	2025
	£	£	£	£	£	£
Leisure	673,123	33,705	706,828	651,965	35,706	687,671
Community Facilities	111,876	10,236	122,112	125,035	10,808	135,843
Sports Development	87,648	7,834	95,482	97,148	7,748	104,896
Active Schools	68,623	7,419	76,042	75,829	7,430	83,259
Outdoor Recreation	32,479	3,412	35,891	35,427	3,603	39,030
Total	**973,749**	**62,606**	**1,036,355**	**985,404**	**65,295**	**1,050,699**

6. Current and past pension service cost

	2025/26	2024/25
	£	£
Pension – Pension Current Service Cost	523,000	766,000
Total Pension Service Costs	**523,000**	**766,000**

7. Staff Costs and Numbers

	2025/26	2024/25
	£	£
Wages and Salaries	5,318,524	5,311,363
Social Security costs	551,690	419,823
Other Pension costs	523,000	766,000
Total Staff Costs	**6,393,214**	**6,497,186**

Only two employees earned more than £60,000 for the year to 31 March 2026. (2025:3)

	Number of employees	Number of employees
	2025-2026	2024-2025
Between £100,000 and £109,999	1	1
Between £60,000 and £69,999	1	1



Key Management Personnel

	2025/26	2024/25
	£	£
Salaries and wages	329,671	330,325
Social Security costs	41,935	36,726
Employer contribution to defined pension scheme	20,969	20,907
Total staff costs & employee benefits	392,575	387,958

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	117,456	167,668
Lump Sum	112,852	182,570

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

	2025/26	2024/25
Total Staff Numbers	**176**	**183**

During the period no Trustees received any remuneration or made any donations to the charity nor were any expenses reimbursed (£0 in 2024/25) and there were no unclaimed travel costs in 2025/26 (£0 in 2024/25).

There were £0 redundancy and termination payments made during the financial year (2024/25 £43,526).

8. Operating Surplus

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

	2025/26	2024/25
	£	£
Auditor's Remuneration (including expenses):	10,470	8,000
Depreciation – Intangible Fixed Assets	2,038	2,038
Depreciation – Tangible Fixed Assets	138,314	34,800

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% and remained at 6.5% for the year ended 31 March 2026. Actual employer's contributions for the period 31 March 2026 amounted to £285,980.

In accordance with FRS 102 – Retirement Benefits – a valuation of the fund was carried out at 31 March 2026 by Hymans Robertson, independent actuaries, appointed by Strathclyde Pension Fund. Hymans Robertson calculated the pension assets and liabilities as at 31 March 2026 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 2026	31 March 20252
	% per annum	% per annum
Inflation / Pension Increase Rate	3.00%	2.70%
Salary Increase Rate	3.70%	3.40%
Discount Rate	6.30%	5.85%

Mortality

Life expectancy is based on the Fund's Vita Curves with improvements in line with the CMI 2025 model, with a 0.5% weighting of 2024/25 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	17.7 years	22.5 years
Future Pensioners	20. years	24.0 years

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

	31 March 2026	31 March 2025
Equities	58%	60%
Bonds	22%	23%
Property	10%	9%
Cash	10%	8%

The actuarial estimated employer contributions for the year to 31 March 2027 are £769,000.

The amounts recognised in the balance sheet are as follows:

	31 March 2026	31 March 2025
	£000	£000
Present value of funded liabilities	(17,606)	(16,439)
Fair value of plan assets	38,070	34,630
Effect of Asset Ceiling	(20,464)	0
Present value of unfunded obligations	(143)	(143)
	(143)	**18,048**
Amount in balance sheet		
Liabilities	(143)	0
Assets	0	18,048
Restriction on Net Assets	0	(18,048)
Net (liability)/asset	**(143)**	**0**

	31 March 2026	31 March 2025
	£000	£000
Analysis of the amount charged to net incoming resources:		
Current service cost of the defined benefit scheme	**523**	**766**
Total Service Cost	**523**	**766**
Analysis of amount credited to incoming resources:		
Expected return on employer assets	**(2,033)**	**(1,614)**
Interest on pension scheme liabilities	**984**	**960**
Net return	**(1,049)**	**(654)**

	31 March 2026	31 March 2025
	£000	£000
Analysis of amounts included in other recognised gains and losses:		
Actuarial (Loss) / gain	1,451	4,124
Actuarial (loss) / gain recognised in net movement of funds	1,451	4,124
Cumulative Actuarial Gains and Losses	(2,416)	(4,307)
Cumulative Actuarial Gains and Losses	(965)	(183)

	31 March 2026	31 March 2025
	£000	£000
Opening fair value of employer assets	34,630	33,172
Contributions by members	255	254
Contributions by the employer	287	286
Contributions in respect of unfunded benefits	9	9
Actuarial Gain	3,193	1,180
Estimated Benefits paid	(295)	(262)
Estimated Unfunded Benefits paid	(9)	(9)
Closing fair value of employer assets	**38,070**	**34,630**

Reconciliation of defined benefit obligation:

	31 March 2026	31 March 2025
	£000	£000
Opening defined benefit obligation	16,439	29,865
Current service cost	523	760
Interest cost	984	960
Contributions by members	255	254
Present value of unfunded liabilities	143	164
Actuarial (loss)/gain	(291)	(4,552)
Estimated benefit paid	(295)	(262)
Estimated unfunded benefits paid	(9)	(9)
Closing defined benefit obligation	**17,749**	**16,582**

Amounts for the current period:

	2026	2025
	£000	£000
Present value of Defined Benefit Obligation	(17,749)	(16,582)
Fair Value of Employer Assets	38,070	34,630
Restrictions on Net Assets	(20,464)	(18,048)
Surplus (Deficit)	(143)	0

	2026	2025
Experience gains / (losses) on assets	3,193	1,180
Experience gains / (losses) on liabilities	1,160	(434)

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 1 April 2026	35,620	35,620
Depreciation at 1 April 2025	27,470	27,470
Charge for the year	2,038	2,038
As at 31 March 2026	**29,507**	**29,507**
Net Book Value at 31 March 2025	**8,150**	**8,150**
Net Book Value at 31 March 2026	**6,113**	**6,113**

11. Tangible Fixed Assets

	Furniture & Equipment	Assets Under Construction	Total
	£		£
Cost at 1 April 2022	**928,420**	**0**	**928,420**
Additions	128,471	14,400	142,871
Disposals	(39,695)	0	(39,695)
As at 31 March 2026	**1,017,196**	**14,400**	**1,031,596**
Depreciation at 1 April 2025	**307,431**	**0**	**307,431**
Charge for the year	138,314	0	138,314
On disposals	(39,695)	0	(39,695)
As at 31 March 2026	**406,050**	**0**	**406,050**
Net Book Value at 31 March 2025	**620,989**	**0**	**620,989**
Net Book Value at 31 March 2026	**611,146**	**14,000**	**625,546**

At 31 March 2023 all fixed assets are used for charitable purposes.

12. Stock

	2026	2022
	£	£
Cleaning materials, first aid materials and uniform stock	32,349	28,977

13. Debtors

	2026	2025
	£	£
Trade Debtors	96,406	46,965
Amounts owed by West Dunbartonshire Council	289,330	1,016,122
Other debtors and prepayments	161,960	185,164
	547,697	**1,248,251**

14. Investment

	2026	2025
	£	£
One combined 6 month fixed term investment with West Dunbartonshire Council £1,250,000.	0	1,250,000
One combined 12 month fixed term investment with West Dunbartonshire Council £1,250,000.	1,250,000	0
Total Investment	**1,250,000**	**1,250,000**

15. Creditors: Amounts falling due within one year

	2026	2025
	£	£
Trade Creditors	5,578	6,925
Tax and Social Security Creditors	94,875	82,749
Amounts owed to West Dunbartonshire Council	920,245	808,179
Other Creditors	374,281	404,112
Accruals and Deferred Income (note 16)	382,393	315,964
	1,777,372	**1,617,929**

16. Deferred Income

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

	2026	2025
	£	£
Balance b/f	195,374	201,022
Released in year	(195,374)	(201,022)
Deferred in year	187,486	195,374
	187,486	**195,374**

The items deferred comprises Income for memberships of £88,283, direct debits £26,987 and £72,217 of additional income received in advance for services being provided in financial year 2026/27.

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 2023:

	2026	2025
	£	£
Payable less than 1 year	2,794	2,794
Payable 2-5 years	4,890	7,685
Total Payable	7,685	10,479

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

Unrestricted Funds	Balance at 31 March 2024	Incoming Resources	Resources Expended	Transfers	Gains/ (Losses)	Balance at 31 March 2025	Incoming Resources	Resources Expended	Transfers	Gains/ (Losses)	Balance at 31 March 2026
	£	£	£	£	£	£	£	£	£	£	£
Unrestricted - general	**1,606,942**	**8,728,548**	**(8,528,573)**	**(1,306,917)**	**0**	**500,000**	**9,895,175**	**(8,962,899)**	**(932,276)**	**0**	**500,000**
Designated											
Small Projects	60,383	0	0	40,000	0	100,383	0	(12,630)	12,246	0	100,000
Equipment Replacement	556,872	0	(560,584)	606,333	0	602,621	0	(122,568)	219,947	0	700,000
Service Development Projects	260,264	0	(19,830)	100,000	0	340,434	0	(22,651)	57,212	0	374,995
Fixed Assets	105,393	0	(36,838)	560,584	0	629,139	0	(140,351)	142,871	0	631,659
Facility Improvements	0	0	0	0	0	0	0	0	500,000	0	500,000
Total Designated	**982,912**	**0**	**(617,252)**	**1,306,917**	**0**	**1,672,577**	**0**	**(298,200)**	**932,276**	**0**	**2,306,654**
Total unrestricted	**2,589,854**	**8,728,548**	**(9,145,825)**	**0**	**(183,000)**	**2,172,577**	**9,895,175**	**(9,261,100)**	**0**	**0**	**2,806,654**
Pension Reserve	**0**	**654,000**	**(471,000)**	**0**		**0**	**1,049,000**	**(227,000)**	**0**	**(965,000)**	**(143,000)**
Total	**2,589,854**	**9,382,548**	**(9,616,825)**	**0**	**(183,000)**	**2,172,577**	**10,944,176**	**(9,488,099)**	**0**	**(965,000)**	**2,663,654**

In 2024/2025 the Trustees have designated funds remaining of £1,672,577 which comprises of Tangible and Intangible Fixed Assets £629,139 Small Projects £100,383, future Equipment Replacement £602,621 and Service Development Projects £340,434.

In 2025/2026 the Trustees have designated funds remaining of £2,306,654 which comprises of Tangible and Intangible Fixed Assets £631,659 Small Projects £100,000, future Equipment Replacement £700,000, Service Development Projects £374,995, and Facility Improvements £500,000.

Funds 2025/26

TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

The Trustees have created the following designated funds:-

Small Projects is utilised for projects with a value of up to £5,000, or as match funding of up to £5,000 to support a grant application or supplement an existing revenue budget allocation.

Future Equipment Replacement is designed primarily to fund a rolling gym equipment replacement programme, with scope to consider other equipment-related proposals on a case-by-case basis.

Service Development Projects fund is intended for projects costing more than £5,000, up to a maximum of £100,000. It may also be used to secure external match-funding opportunities or to enhance existing revenue or maintenance budget allocations for the delivery of larger projects.

Tangible and Intangible Fixed Assets relate to current net book value of equipment and software on the Fixed Asset Register.

Facility Improvements is utilised for facility improvement projects, including to secure larger match-funding opportunities or to supplement allocations from revenue or maintenance budgets for major facility improvement works.



Analysis of Net Assets Over Funds

Funds Balance at 31 March 2022 Represented by:	Unrestricted Funds £	Restricted Funds £	Pension Reserve £	2025 Total £	Unrestricted Funds £	Restricted Funds £	Pension Reserve £	2026 Total £
Fixed assets	**629,139**	**0**	**0**	**629,139**	**631,659**	**0**	**0**	**631,659**
Current Assets								
Stock	28,977	0	0	28,977	32,349	0	0	32,349
Debtors	1,248,251	0	0	1,248,251	547,697	0	0	547,697
Investment	1,250,000	0	0	1,250,000	1,250,000	0	0	1,250,000
Cash	634,139	0	0	634,139	2,122,321	0	0	2,122,321
Total Current Assets	**3,161,368**	**0**	**0**	**3,161,368**	**3,952,367**	**0**	**0**	**3,952,367**
Creditors								
Amounts falling due within one year	(1,617,929)	0	0	(1,617,929)	(1,777,372)	0	0	(1,777,372)
Net Current Assets	**1,543,439**	**0**	**0**	**1,543,439**	**2,174,995**	**0**	**0**	**2,174,995**
Total Assets less Current Liabilities	**2,172,577**			**2,172,577**	**2,806,654**			**2,806,654**
Retirement benefit scheme deficit	0			0	0			0
Total	**2,172,577**			**2,172,577**	**2,806,654**			**2,806,654**

21. Notes to the cash flow statement

Reconciliation of operating surplus to net cash inflow from operating activities	2026	2025
	£	£
Net incoming/ (outgoing) resources	1,456,078	(234,277)
Investment income	(78,471)	(89,642)
Gain on disposal of fixed assets	0	(18,360)
Depreciation	138,314	34,800
Amortisation	2,038	2,038
Net Pension (credit)	(822,000)	(183,000)
Decrease/(Increase) in stock	(3,372)	1,277
Decrease/(Increase) in debtors	700,554	(840,168)
Increase/ (Decrease) in creditors	159,443	(193,649)
Net cash (used in)/provided by investing activities	**1,552,585**	**(1,520,981)**

22. Cash at bank and in hand

	31 March 2026	1 April 2025
	£	£
Cash at bank and in hand	2,959,393	3,560,184

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:

Name	Income	Occupation	Joined	Resigned
David McBride	West Dunbartonshire Council	Councillor	11/01/12	N/A
Sophie Traynor	West Dunbartonshire Council	Councillor	11/10/24	N/A
Michelle McGinty	West Dunbartonshire Council	Councillor	19/03/26	N/A
Claire Steele	West Dunbartonshire Council	Councillor	26/05/22	19/03/26
William Hendrie	West Dunbartonshire Council	Councillor	25/05/17	04/05/2022

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

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

West Dunbartonshire Leisure Trust had transactions during the year as follows:

	2025-2026	2024-2025
	£	£
Income received from West Dunbartonshire Council	£6,501,362	£5,761,056
Expenditure paid to West Dunbartonshire Council	£212,480	£215,255

	2025-2026	2024-2025
	£	£
Due from West Dunbartonshire Council	£289,330	£1,016,122
Due to West Dunbartonshire Council	£920,245	£808,179

24. Capital Commitments

	2025-2026	2024-2025
	£	£
Capital Commitments	£26,927	£117,689

There was an outstanding capital commitment as at 31 March 2026 for works relating to replacement sauna at Meadow Sports Centre. £14,400 of costs already incurred is in Assets Under Construction, with the remainder of the works expected to complete in 2026-27.




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CYBEX



West Dunbartonshire Leisure Trust

(Company Limited by Guarantee)

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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