

ANNUAL REPORT AND ACCOUNTS 2020-2021



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INTRODUCTION FROM THE CHAIR

On behalf of the Trustees of East Dunbartonshire Leisure and Culture Trust (EDLCT) it is a pleasure to introduce our 10th Annual Report and accounts for the year ending 31 March 2021. EDLCT has now passed its 10th anniversary, with trading first commencing on 1 April 2011.

This has been an extremely difficult year due to the onset of the coronavirus pandemic, with facilities closed for much of the year and the majority of EDLCT employees placed on furlough. During the pandemic EDLCT colleagues have made a significant contribution - providing services which included supporting the Snack and Learn scheme for the children of key workers and distributing Personal Protective Equipment (PPE) and food packages to the local community from Kirkintilloch Leisure Centre. EDLCT also worked closely with Council and NHS colleagues to help provide mass vaccination services in East Dunbartonshire. The Trust made three facilities available for use - including the Allander and Kirkintilloch leisure centres - which were able to accommodate up to 1,000 vaccinations per day. I would like to thank all of the employees who volunteered to work at the vaccination sites and helped to get the facilities up and running in such a short period of time.

Throughout the period of lockdown, EDLCT colleagues have continued to monitor and evaluate the changing environment; taking guidance from the Scottish Government, Council, EDLCT Board, **sportscotland**, the Scottish Library and Information Council, and through participation in weekly webinars hosted by Community Leisure UK. Consultation and discussion at a UK national level has given EDLCT the opportunity to benefit from the learning of colleagues outwith Scotland, who were able to re-introduce services at an earlier stage.

In order to facilitate the safe recommencement of services, EDLCT senior management implemented a number of actions including detailed risk assessments and employee training. Revised operating procedures were also put in place, which included enhanced cleaning schedules along with PPE and signage provision in line with Scottish Government guidance.

Whilst facilities were closed, a number of online services were made available to our customers, including fitness classes, ebooks, virtual reading groups and Bookbug sessions. Library employees also worked with the Council to deliver books to individuals who were shielding.

Despite the challenges of the pandemic, the new Allander development is progressing well, with phase one scheduled for completion in October 2022, and the football and tennis facility due to be completed by August the following year. I am delighted to see work continuing and look forward to our customers enjoying their activities in this new state-of-the-art facility.

In the year ahead we look forward to fully reopening our facilities and welcoming back all of our customers who use and support our services. We will also continue to offer and promote online services which have proved popular during the pandemic.

Finally in this extremely challenging year I would like to take this opportunity to thank all our employees, volunteers, partner organisations, East Dunbartonshire Council and my fellow board members for their contributions to EDLCT over the past year.



Vaughan Moody (Partner Director)
Chair of the Board, East Dunbartonshire Leisure and Culture Trust

WHO ARE WE?

EDLCT The Company

Charitable Status

The company attained charitable status on 8 December 2010 and the Scottish Charity Number is SC041942.

Governing Document

East Dunbartonshire Leisure and Culture Trust (EDLCT) is a company limited by guarantee, governed by its Articles of Association and does not have any share capital. The charitable company was incorporated on 25 November 2010 and commenced trading on 1 April 2011. Each member has undertaken to contribute an amount not exceeding one pound towards any deficit arising in the event of the charitable company being wound up. The charitable company is a not-for-profit distributing organisation and any surplus, other than that required to keep the reserves at the agreed level, if generated is available to reinvest in the charitable company to maintain and improve the service.

Name of charity: East Dunbartonshire Leisure and Culture Trust

Charity number: SC041942

Company number: SC389516

Registered Office: Kirkintilloch Town Hall
Union Street
Kirkintilloch G66 1DH

General Manager: Mark Grant

Company Secretary: Maeve Kilcoyne

Independent auditors: Azets
Exchange Place 3
Semple Street
Edinburgh EH3 8BL

Investment Advisors: Brewin Dolphin
144 Morrison Street
Edinburgh
EH3 8BR

Bankers: Virgin Money
20 Waterloo Street
Glasgow G2 6DB

Solicitors: East Dunbartonshire Council
Southbank Marina
12 Strathkelvin Place
Kirkintilloch G66 1TJ



Trustees

The trustees of the charitable company (who are also the directors of the charitable company for the purposes of company law) who held office during the period and to date are as follows:

Partner Directors
Alexander MacDonald
James Gibbons
Gillian Renwick
Sheila Mechan
Vaughan Moody (Chair)

Independent Directors
Alexander Marshall
Jim Neill (Vice Chair)
Iqbal Singh Bedi
James Watson

Trade Union Representative
Howard Wilkin

As set out in the Articles of Association, the maximum number of directors is 11 and comprises the following:

- » five directors appointed by East Dunbartonshire Council
- » five directors appointed from the local community and/or independent representatives from the health, cultural and business fields
- » one director appointed from the trade unions.

The directors have the power to nominate and appoint directors in accordance with the arrangements set out in the Articles of Association.

Recruitment and Appointment of Board Members

Independent directors are appointed through a selection process and come from a range of backgrounds including Leisure, Finance and Community Safety.

An independent director vacancy remained at the end of 31 March 2021. The appointment process will begin after the AGM in October.

The trustees who served during the period and up until the date of this report are noted above.

Trustee Induction and Training

Governance and legal issues as appropriate are discussed at board meetings.

Trustees when necessary update their employment and other interests in other organisations in the company's register of interests to ensure no conflict of interest arise. This Register of Interests is published on the company's website. Trustee induction takes place when new directors are appointed. Around the AGM each year proposed training is tabled for discussion and agreement. A Code of Conduct policy is in place for all Board members.

Corporate Governance

The Board is committed to demonstrating good Corporate Governance and compliance with the Nolan recommendations in this respect. To this end it has established a Finance and Audit Sub Committee that works to a pre-determined Finance and Audit Plan based around these principles. The Finance and Audit Sub-Committee monitors and considers the company's compliance and records, and then updates the full Board of Trustees.

Trustees' Attendance at Board Meetings

	24/06/20	29/07/20	9/8/20	28/10/20	24/02/21	31/03/21
Alexander MacDonald	P	P	A	A	A	P
Alexander Marshall	P	P	P	A	P	P
Gillian Renwick	P	P	P	P	P	A
Iqbal Singh Bedi	P	A	A	P	P	P
James Gibbons	P	P	P	P	P	P
James Neil	P	P	P	P	P	P
James Watson	P	P	P	P	P	A
Sheila Mechan	P	P	P	P	A	P
Howard Wilkin	P	A	P	P	P	P
Vaughan Moody	P	P	P	P	P	P

Apologies	A
Resigned or n/a	R
Present	P
Not Yet Admitted	NYA

Indemnity Insurance

In accordance with the Companies Act, the charitable company confirms that it has in place a Directors' and Officers' Insurance Policy.

Organisational Structure

The Board meets on an eight-weekly cycle to consider company business and it refers decision-making on recruitment, health and safety, and finance to nominated sub-committees.

A General Manager is appointed by the Board to manage the day-to-day operations of the company. To ensure that operations are carried out effectively, the General Manager has delegated authority within an approved scheme for matters including personnel, finance, procurement and operations.

EDLCT works in close partnership with East Dunbartonshire Council to ensure the highest possible standard of service is offered to residents and visitors to the area. These close links ensure that the vision of EDLCT is closely aligned and integral to the strategic aims of the Council, which is the core funder of the company.

The Board meets six times a year with trustees and the General Manager present. The business of the company is managed by the board and operational management is delegated to the senior management team. The senior management team is represented at all leisure facilities, sports development, Active Schools, libraries and cultural facilities. The General Manager reports to the Board and senior managers report to the General Manager.

There are currently board members involved in human resources and recruitment, health and safety, finance and audit, and leisure and culture strategy sub-groups. The human resources committee was set up to facilitate key appointments and also to be an arbitration forum for any staffing issues that may arise. This committee also reviews senior employee positions. The health and safety committee was set up to ensure EDLCT's compliance with health and safety legislation, and includes representatives of employees and trade unions.

The formation of the finance and audit sub group was approved by the EDLCT Board in August 2012 and it is the main conduit with regards to finance and audit matters, ensuring finance and executive business is fed back to the Board of Trustees. The sub group has responsibility for scrutinising the EDLCT annual accounts and makes subsequent recommendations to the Board. The group has made recommendations on pricing and Service Level Agreement budgets, involving East Dunbartonshire Council.

Equal Opportunities Policy and Equality Awareness

The company continues to be committed to providing a working environment in which employees are able to realise their full potential and to contribute to its business success. To this end the company is determined to make all efforts to prevent discrimination or other unfair treatment against any of its employees, potential employees or users of its services - regardless of race, colour, nationality, ethnic or national origin, religion or belief, disability, trade union membership or non-membership, sex, sexual orientation or marital status, age, employment status or offending background that does not create risk to vulnerable people. This is a key employment value to which all employees are expected to give their support.

The company's policies for recruitment, selection, training, development and promotion are designed to ensure that no job applicant or employee receives less favourable treatment on these grounds. The company expects its employees to support this commitment and to assist in its realisation in all possible ways. Specifically, the company aims to ensure that no employee or candidate is subject to unlawful discrimination, either directly or indirectly, on the grounds of gender, race (including colour, nationality or ethnic origin) sexual orientation, marital status, part-time status, religion or belief, disability or age. This commitment applies to all aspects of employment, including recruitment and selection, advertisements, job descriptions, interviews and selection procedures. This policy also covers: training; promotion and career development opportunities; terms and conditions of employment, and access to employment-related benefits and facilities; grievance handling and the application of disciplinary procedures; and selection for redundancy.

An Equality and Diversity group will be established going forward and training opportunities sourced for the EDLCT Board and employees. In conjunction with the Council a statement will be drafted which signals our intent to make meaningful change.

All employees who were transferred to EDLCT on 1 April 2011 were part of a TUPE agreement with East Dunbartonshire Council.

Employee Information

The company maintained over the period up to date records and statistics on all human resource matters and this information was available if requested to agencies for monitoring purposes.

EDLCT currently follows the same evaluation process as East Dunbartonshire Council (The Scottish Councils Job Evaluation Scheme). All EDLCT posts have been evaluated through this process.

WHAT DO WE DO?

East Dunbartonshire Leisure and Culture Trust, on behalf of East Dunbartonshire Council, is responsible for the operation, management and delivery of leisure and cultural services throughout East Dunbartonshire. The services are delivered under the terms of a service agreement with the Council.

Through the delivery of these services, EDLCT seeks to have a significant impact on the lives of the residents of East Dunbartonshire and the communities in which they reside, and so improve their quality of life.

As a charitable company, the main aim is to provide facilities for recreational, sporting and cultural pursuits which are of maximum benefit to the community and accessible to all. In order to fulfil that aim, a strategy has been developed with key partners, with the key ambition and objectives detailed below:

Objects and Activities

The charitable company's objectives and principal activities are:

- » To advance the arts, heritage, culture and science
- » To advance public participation in sport
- » To provide recreational facilities and organise recreational activities with such facilities/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.

Strategic Objectives

The Trust has been split into five key service areas:

- » Libraries
- » Arts & Heritage
- » Sports Development
- » Active Schools
- » Leisure Centres and Pitches

Ambition and Objectives

Our Ambition

Through strong partnership working, East Dunbartonshire will be a place with first-class cultural, leisure and sporting opportunities where people enjoy fulfilled and active lives. East Dunbartonshire will be recognised as a leader in the provision of culture, leisure and sport.

We will further improve the health and wellbeing of our communities by increasing participation in culture, leisure and sport. We will strengthen local partnerships, and improve local infrastructure and facilities. We will safeguard and increase opportunities for all residents, workers, visitors and volunteers to take part. We will promote the benefits of participation in culture, leisure and sport, and the opportunities available.

Objectives

The strategy has four over-arching objectives that underpin all areas of the strategy:

1. Increasing Participation for All

To increase participation in culture, leisure and sport for all residents, workers and visitors within East Dunbartonshire in an inclusive and sustainable manner.

2. Improving Physical/Mental Health and Wellbeing

To improve health and wellbeing through cultural, leisure and sporting opportunities - enabling everyone in East Dunbartonshire to lead full and active lives.

3. Developing People

To support and develop the network of volunteers and employees involved in delivering culture, leisure and sport in East Dunbartonshire, and to support all individuals in developing their talents, skills and confidence.

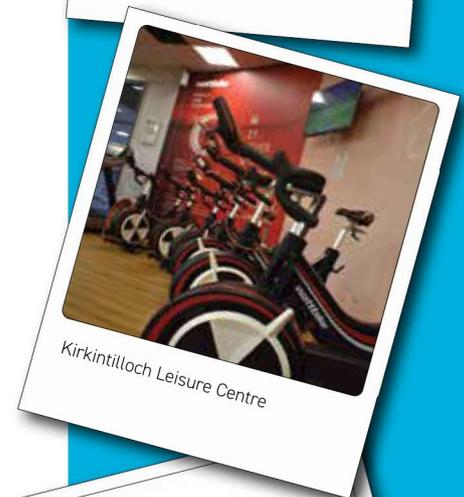
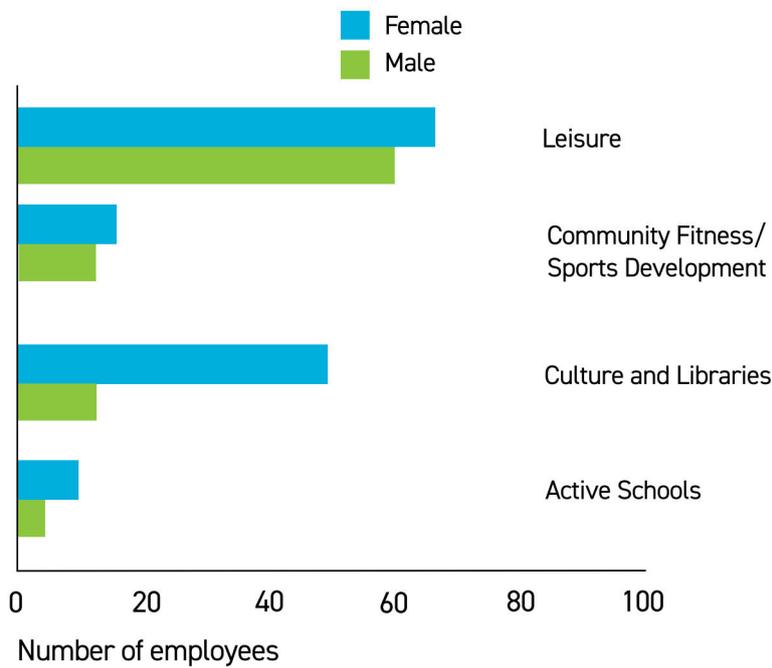
4. Maintaining the Quality of Our Existing Culture, Leisure and Sports (CLS) Offer and Maximising Opportunities

To maintain the quality of our current culture, leisure and sport offer, improve existing services, and maximise opportunities for providing new activities and services by incorporating high environmental and design standards - therefore ensuring that East Dunbartonshire has first-class culture, leisure and sport venues and services.

EDLCT Employees

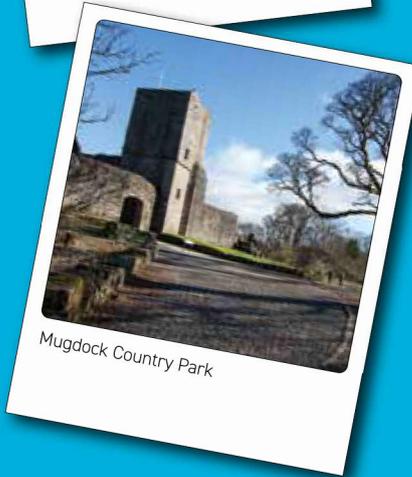
EDLCT has 225 employees and these are detailed by service area.

Employees	Male	Female	Total
Leisure	60	66	126
Community Fitness/Sports Development	12	16	28
Culture Services and Libraries	11	49	60
Active Schools	3	8	11
Total	86	139	225

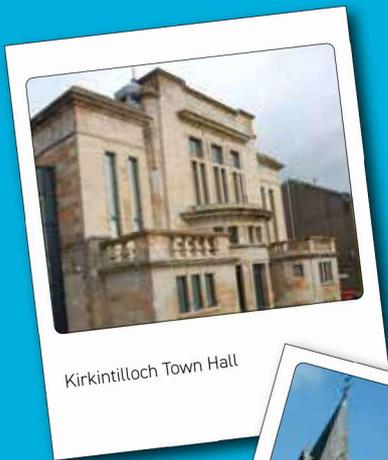




Bearsden Hub



Mugdock Country Park

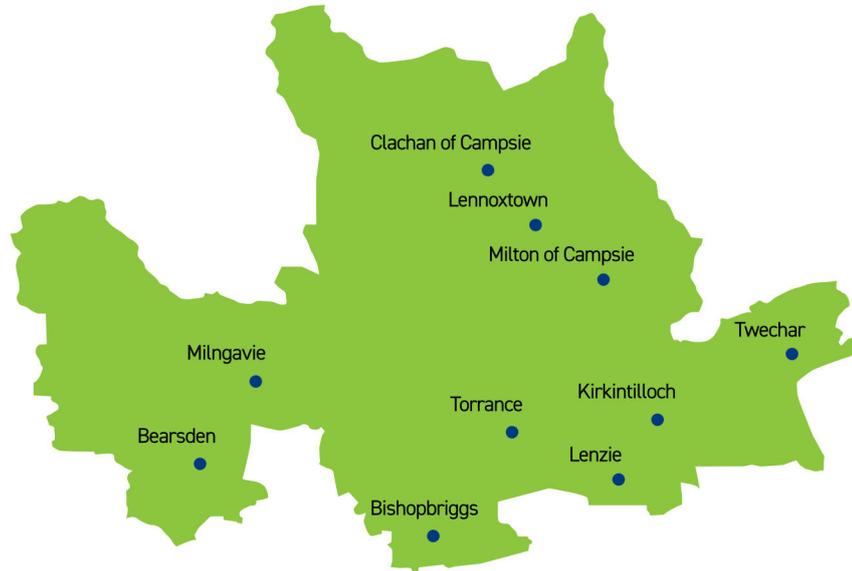


Kirkintilloch Town Hall



Bishopbriggs Library and Hub

Main Facilities



Arts

- Auld Kirk Museum
- Lillie Art Gallery
- Kilmardinny Arts Centre
- Kirkintilloch Town Hall

Sport and Leisure

- Allander Leisure Centre
- Huntershill Sports Hub
- Kirkintilloch Leisure Centre
- Leisuredrome

Libraries

- Bishopbriggs Library
- Bearsden Library
- Craighead Library
- Lennoxton Library
- Lenzie Library
- Milngavie Library
- Westerton Library
- William Patrick Library

Outdoor and Active

- Antonine Wall and Roman Baths
- Campsie Fells
- The Forth & Clyde Canal
- John Muir Way
- Mugdock Country Park
- Peel Park
- Thomas Muir Heritage Trail
- West Highland Way

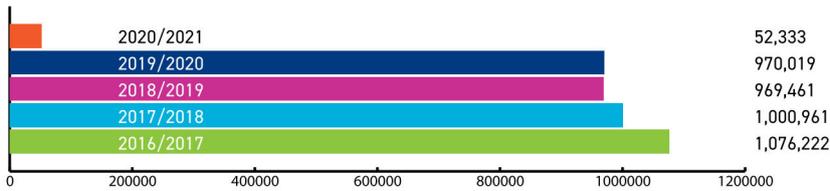


HOW WELL DID WE DO?

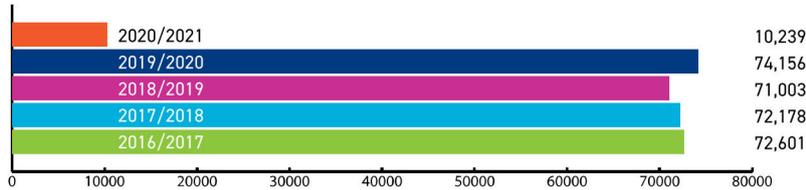
Overall Attendances

Key Figures

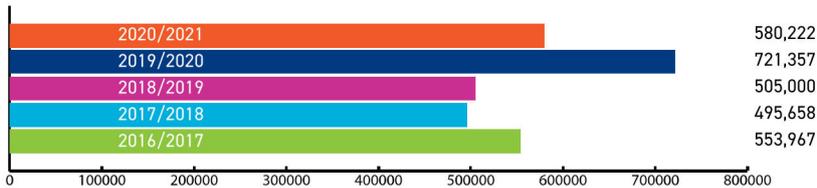
Leisure Centres



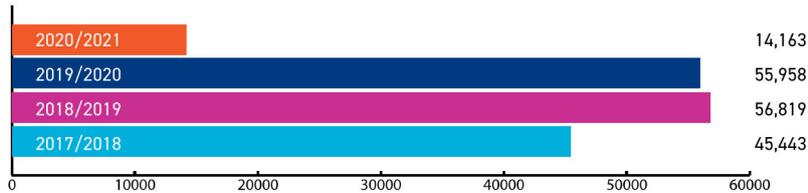
Sports Development including Community Fitness and Live Active



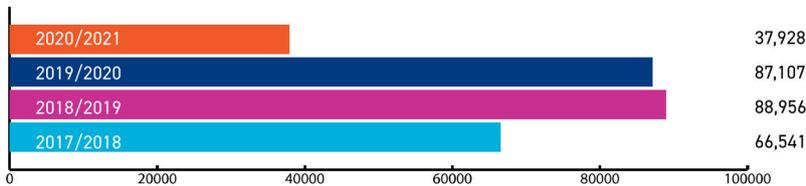
Libraries



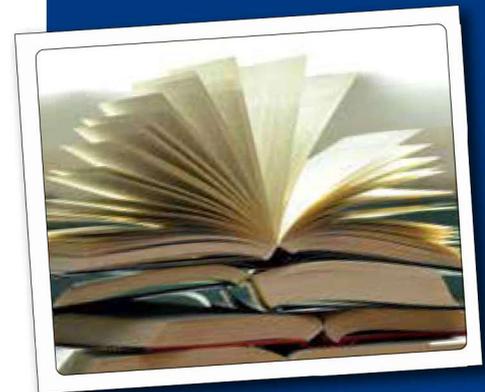
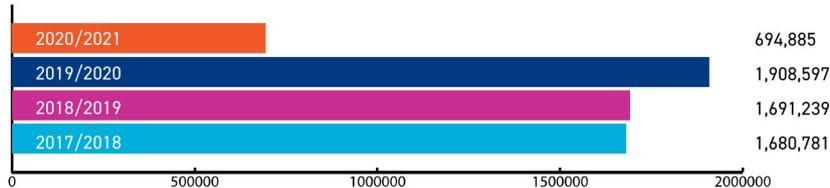
Museums including Kilmardinny House



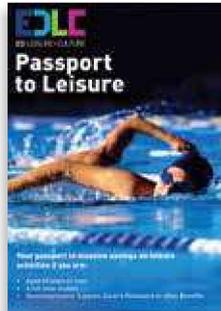
Outdoor usage



Total



Concessionary Scheme



EDLCT, in partnership with East Dunbartonshire Council, offers a concessionary access scheme which gives residents in receipt of certain benefits a discounted rate for activities. This was previously referred to as the Passport scheme.

The Concessionary Scheme is also available to those aged over 65. There were 8,607 visits under the concessionary scheme, a decrease of 197,918 from the previous year's passport scheme.

The Gym

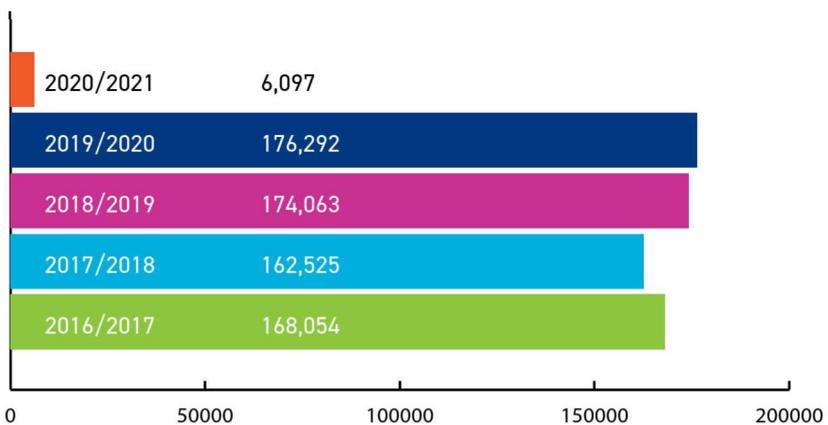
The Gym membership fell significantly during 2020/2021 as memberships were frozen whilst facilities were closed and, on initial reopening, fitness classes were not offered due to restrictions in place. When The Gyms reopened, 4,227 members remained - a drop of over 36% on the previous year.

Retention and marketing initiatives continue to be rolled out to attract new customers and encourage those customers who have cancelled their memberships to return.

Gym membership

2020/21	2019/20	2018/19	2017/18
4,227	6,627	6,052	5,894

Leisure centre: group fitness participants



Live Active

2020/2021 saw a significant reduction in referrals due to patients not seeing their GPs. The Live Active referral programme adapted through the pandemic, with advisers offering increased telephone support and motivation sessions to patients already on the scheme to monitor their activity levels.

As health professionals started to refer again into the service - in partnership with the NHS - EDLCT provided 'Attend Anywhere' software to Live Active advisers - allowing them face-to-face virtual appointments with patients from an online waiting room where physical activity could be prescribed.

Live Active advisers provided 678 consultations during 2020/21, which included 80 new referrals. The advisers also provided a further 432 contacts with patients and members.

Walking

Throughout 2020/21, the Walk Well project was unable to deliver in-person walks. The project adapted to virtual walking and participants were invited to 'Walk the World' from home with additional support for those aged over 70 to count their steps and keep active by walking around their home or garden. EDLCT's Live Active referral scheme was able to signpost users to this virtual walking service for motivation.

Social Media update

The audiences for EDLCT's social media accounts continue to grow, with new accounts also being launched this year.

The number of people 'liking' the Leisure Facebook page increased by 69% year-on-year from 2,612 on 1 April 2020 to 4,415 on 31 March 2021. Due to the lockdown restrictions put in place in March 2020 to deal with the COVID-19 pandemic, a large number of home workouts and fitness classes were made available to EDLCT members and followers of the social media accounts as more and more people turned to online activities to keep active. Nearly 1,000 of the year's new likes were achieved in the first quarter (April to June). In the main this can be credited to the launch of EDLCT Leisure's Facebook Live classes - including body balance, pilates and yoga - on 9 May 2020, which have proved to be very popular.

The reach of the page's posts grew year-on-year with the year's most popular post - about the launch of the new Facebook live classes - viewed by 18,036 individual Facebook users.



Facebook likes



up by
57%

Twitter followers



up by
25%

Highest Facebook
post reach

15,897

CULTURAL

LEISURE AND SPORTS

Facebook likes



Twitter followers



Highest Facebook
post reach

18,036

Culture Facebook likes went up by 57% over the year from 1,086 to 1,710. Again, nearly half of these new likes came between April and June thanks to the launch of online Bookbug at Home sessions and promotion of eBooks and eAudiobooks in the Libraries' online BorrowBox collection. The promotion of both of these services was in response to libraries closing due to lockdown restrictions put in place to deal with the COVID-19 pandemic. The page's most popular post - about some library facilities reopening - reached 15,897 Facebook users.

There was also an increase in Twitter followers for both the Leisure and Culture accounts. The number of people following the Leisure account went up from 2,050 to 2,445 - an increase of 19%. The reach of the page's tweets continues to grow with the year's most popular tweet reaching 56,616 Twitter users. The number of people following the Culture account increased by 25% from 1,314 to 1,638. The Culture page's tweets show high levels of engagement with the most popular tweet of the year - about the Big Scottish Book Club TV show and also promoting the Library Service's Connect & Collect book programme - reaching an incredible 2,838,710 Twitter users, helped by a retweet from the popular author Neil Gaiman.

The social media accounts continue to be a good way of attracting customers to the EDLCT website. From 1 April 2020 to 31 March 2021, 9,400 customers were directed to the EDLCT website by clicking on a link contained in a Leisure social media post - up substantially from the previous year. During the same time period 11,000 customers clicked on links contained in a social media post from the Culture accounts.

The number of social media accounts under the EDLCT umbrella has also expanded. The ED Active Schools Facebook, Twitter and Instagram accounts launched on 1 February 2021 and quickly amassed 249 likes on Facebook and 261 followers on Twitter by 31 March 2021. The Heritage & Arts Service also launched an Instagram account in November 2020.



REVIEW OF THE YEAR

Overview of Service Delivery 2020- 2021

Cultural Services

As with all services across EDLCT, Cultural Services faced unprecedented times, due to the coronavirus pandemic, with the majority of services closed down for most of the year and most employees placed on furlough.

From March to August 2020, nine colleagues, from across Cultural Services, provided direct support for the Snack and Learn Programme. This included the provision of activities to children of key workers and parents who were shielding. The team worked with an average of 30 children per day, split into small groups across five School Hubs over the course of the six months.

Employees designed and delivered classroom-based sessions for children to: explore their local heritage and fine art collections; and participate in arts and crafts activities, drama games, culture quizzes, and storytelling, music and new media workshops.

Colleagues successfully revised the Summer Reading Challenge in response to Hub requirements and supported children to participate. They also facilitated visiting authors, musicians and artists. Activities were tailored to suit participant needs, ensuring they were well planned, engaging and relevant to the children's learning.

This was also a learning experience for EDLCT employees, many of whom had never created or delivered this type of activity with children. The Snack and Play cultural team demonstrated their ability to adapt and work together during challenging times. The success of the cultural programmes was due to their hard work, dedication and caring attitude towards supporting COVID-19 recovery.

Feedback from Education partners, parents and children was very positive. In particular it was observed that activities were unique and interactive, and provided essential creative engagement to complement the leisure programme.

Comments from Children and Parents:

"He has absolutely loved being with the artist, after each session he comes home and talks about it all night, he particularly loved the clay modelling. He just loved it, it's been so good for him." - Parent

"My daughter wants to come even on the days she is not booked in - loves the stories and crafts and then playing all the games with the sports team" - Parent

"I really love the storytelling and colouring sheets, I am excited to come here." - Child

"I enjoyed 'hunt the characters' - it was so hard, could we do it every day?" - Child

"The children look forward to seeing different people and they enjoy the stories" - Parent

Comment from an EDLCT employee:

"I have found the Snack and Play project to be exhausting, but incredibly rewarding. It has involved a great deal of work especially as circumstances have changed constantly. It has been a real pleasure working with the team who bring individual creativity and enthusiasm."





Comments from Council employees:

“It has blown me away how strong your partnerships have been within the team, and how you have shown so much resourcefulness, flexibility and creativity to make this project such a success.”

“I know it can be challenging, but I hope these comments make it feel worthwhile. The children obviously gain so much from the work you are doing; encouraging creativity, boosting confidence and building social engagement skills. Well done to you all and thank you.”

“Staff have been absolutely amazing to work with, the ideas they have are brilliant! During the long days their activity really breaks up the day for the kids and allows us to concentrate on a deep clean of equipment.”

“They provided a fun and alternative educational learning opportunity for the children, enhancing the variety of the Summer Hub provision. This offered a unique, interactive and enjoyable opportunity for the children to learn music skills and knowledge, and to have fun doing activities, which complemented the existing programme. The children had opportunities to develop their listening skills as well as their social skills in terms of turn-taking and co-operating with others.”

“This is such a fantastic opportunity for our children, we really appreciate this support. They are developing concentration and listening skills with the musician, such a wonderful range of instruments for them to experiment with too.”

“The session today went really well. I’m very happy to have your team working with us at the Hub. Thanks for all your help and support.”

“The session with the artist was the first activity this child has engaged with since attending the Hub. We were concerned he would not have the attention span to take part fully but he did and he really enjoyed it. He now looks forwards to the days the artist is here.”



Supporting the vaccination programme

Digital Offer

With the closure of library buildings for most of the year, digital services played an important role for library members. Key digital statistics are detailed below.

The service saw a significant increase in digital footfall over the year, with an increase of 118% between 2019/20 and 2020/21 figures. For the year 2019/20 the Library Service received 265,324 virtual visits, compared with 578,124 for 2020/21. This figure includes e-loans, use of online services, visits to library webpages and social media engagement.

Digital loans by quarter, showing comparisons between 2019/20 and 2020/21:

Q1 2019/20	21,697	2020/21	83,286	284% increase
Q2 2019/20	33,289	2020/21	83,958	152% increase
Q3 2019/20	42,913	2020/21	94,717	121% increase
Q4 2019/20	58,882	2020/21	108,598	85% increase

Despite physical services being unavailable, the digital services offered to library members, resulted in an increase of 666 new members joining the Library Service throughout the year. This compares with 3,905 new members the previous year. The lack of school visits factors significantly in the reduction of new memberships, as a considerable number of school pupils become a library member following a visit with their school.

Home delivery programmes

As part of a partnership project with East Dunbartonshire Council, the Library Service selected and delivered over 1,000 items to 56 shielding individuals, between May and July 2020.

Working in partnership with EDVA and Soroptimist International Kirkintilloch, the service has now re-launched the Home Delivery Service, to those in care facilities and people in our communities who are unable to travel to their local branch due to physical or medical conditions.

Connect & Collect

In August, a temporary lift in restrictions allowed for the introduction of a 'Connect & Collect' service. This service enabled library members to complete a 'preference form' which then allowed library colleagues to select books for the customer to collect on a pre-arranged day and time. A total of 1,399 individual members signed up for Connect & Collect, borrowing 16,993 items, before the service was paused again in November, due to the second lockdown. While the ability to browse in libraries was greatly missed, the Connect & Collect service proved very popular and was a "lifeline" to many. The continuation of this service will be considered as part of a 'post-pandemic' core service.

Reading Groups continued to be provided with Reading Group Collections, where possible. The groups met virtually, or by telephone, to discuss the books. A total of 337 Reading Group Collections were issued throughout the year.

The annual **Summer Reading Challenge** was significantly different for 2020, but still achieved notable success, with a total of 255 children signing up in East Dunbartonshire. This was the second highest sign-up across all participating Scottish local authority library services, the highest being Glasgow Life. East Dunbartonshire provided 22% of the total Summer Reading Challenge engagement across the whole of Scotland. Almost 3,000 physical items were issued to children as part of the Challenge, along with 2,623 e-loans.

As part of the **Summer Programme**, the library service participated in a national collaborative project, which shared Scottish Book Trust Live Literature-funded authors for digital events. Through this, the service offered 14 author/illustrator sessions online, resulting in a total of 1,795 views.

While the main focus for the year was on digital loans, the service achieved a total of 9,242 issues/renewals, through the childcare Hubs, Reading Groups, Book Delivery Programme and Connect & Collect.

Book Week

In November, the service held its first virtual Book Week Scotland programme. Seven virtual events were accessed via Facebook and YouTube, reaching 2,560 people on Facebook and amassing 535 views on YouTube.



Heritage & Arts

The digital offer

From April 2020, virtual visits have been included in the Key Performance Indicators (KPIs) for Heritage & Arts - a new indicator, informed by the Local Government Benchmarking Framework 2018/19. This allows the service to gather and report on virtual enquiries, including; object examinations, catalogue searches on Axiell Collections (the collections management system), visits to webpages, access to collections via social media and access to Council collections hosted on third-party websites (Arts UK and SCRAN). Colleagues have developed new audiences for collections through engaging and well-planned virtual content, resulting in 35,380 virtual visits for 2020/21.

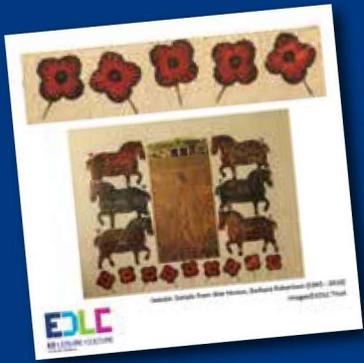
As part of service planning to develop and expand digital content and online engagement, a Heritage & Arts Instagram account was launched on 20 December. The heritage team have been sharing object, archive and photograph collections, celebrating local anniversaries and offering local history activities. Over a three-month period the account has accumulated 281 followers and gained 1,208 interactions, peaking in the month of March 2021 at 494 interactions. Instagram will continue to play a key role in raising our heritage and arts profile, and contributing to the KPIs for our virtual museums and heritage collections.

The Lillie Art Gallery and Auld Kirk Museum

These venues were able to reopen for a period of just six weeks from 10 October 2020. This short period of opening allowed for three exhibitions: Milton of Campsie Art Club; the Glasgow and District Branch of the Embroiderers' Guild exhibition entitled 'Vision 2020'; and The Young People's Art Exhibition, entitled 'Future Ideas' - highlighting the work of the children and young people who had attended Saturday Art Classes as part of the EDLCT Arts & Events Programme. Both venues also hosted the annual Christmas Craft Exhibitions for a period of three weeks.

Museum, Archives & Local Studies Collections

The Archives & Local Studies service continued to offer a free 30-minute enquiry service between October 2020 and March 2021. This received a total of 625 research enquiries, which were responded to remotely by colleagues working from home. The enquiries comprised a mixture of queries regarding grave locations, school records, the Local Studies photo collection, Lion Foundry archives, building plans, Soroptimist centenary, estate plans for archaeology excavations, family history, house history, PhD research (Robert Macaulay Stevenson papers) and local history publications for sale. Enquiries came from local, national and international locations, from as far afield as China, Australia, France and Canada.



Colleagues have been preparing for the migration of the Local Studies online photo collection to Axiell Collections. The move will improve the research experience for users while providing service efficiency.

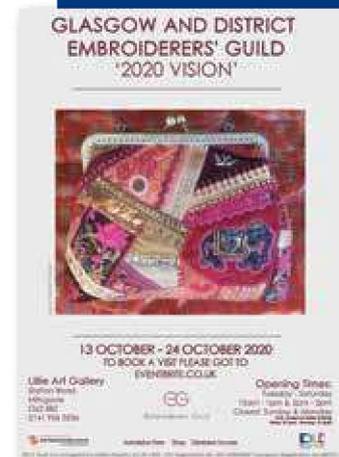
The service was consulted on the development of the old Lairdsland Primary School site, regarding features of the building that may have been of value to collections and of local heritage importance, that should be salvaged from the demolition. Several architectural features were salvaged and conserved. These will be donated into the collections of the Auld Kirk Museum, either as accession objects or objects for handling.

Objects include Victorian tiles, coat hooks and enamel number markers, a section of a laminated paper frieze, a decorative column and a stair balustrade produced at the Lion Foundry. A display depicting the story of the school will be held at the Auld Kirk Museum in June 2021.

In 2019 EDLCT acquisitioned a series of prints by the late Barbara Robertson, one of Scotland's finest printmakers, from the Compass Gallery in Glasgow. In 2020 the artist's family donated to EDLCT museum collections a selection of printmaking tools and items used by the artist and ephemera belonging to Barbara. This included over 100 lino plates which she used to make her prints. These items, alongside the artist's prints, will form an exhibition at the Lillie Art Gallery in 2021.

EDLCT received two requests to allow the use of an image of Joan Eardley's 'Flood Tide' - a notable painting in our collections - in publications. In May 2020 it was used in the online magazine MAP alongside Edwin Morgan's poem of the same title. It is also to be included in the book 'Artists Making Landscapes in Post-war Britain' by Margaret Garlake, due for publication by Modern Art Press in July 2021.

The Museum & Archive Collections were subject to ongoing care by employees during closure.



External funding

West of Scotland Football Club Archives

The Archives Service was successful in securing a grant for business archives related to sports, for cataloguing the archive collection of the West of Scotland Football Club. The British Archives Council commented that the East Dunbartonshire cataloguing project would make a real difference, was achievable and realistic, and would lead to further projects and initiatives. The records of the West of Scotland Football Club document the strong links between leisure as a business and the local community. West of Scotland Football Club (despite the name, which is historical) is a rugby club located in Milngavie. It is a community amateur sports club servicing the Milngavie and Bearsden area, and prides itself on being a vibrant part of that community. Founded in 1865, West of Scotland is one of the oldest rugby clubs in the world and one of the founding members of the Scottish Rugby Union. They have enjoyed a long and successful history, winning numerous Scottish Championships and producing an incredible number of international players, and a strong contingent of British and Irish Lions. The records have recently been gifted to EDLCT and once catalogued will be made available to the public.

A freelance cataloguer has been appointed to support the project, beginning in the next financial year, as part of the £4,000 funding awarded.

Leisure Centres

Kirkintilloch Leisure Centre

Following the first coronavirus lockdown in late March 2020, the centre was repurposed as part of the pandemic response to provide a service for distribution of PPE to care workers, as well as supporting East Dunbartonshire Council's food delivery programme for targeted residents. These services operated from the beginning of April and ran throughout the summer until the centre reopened as a leisure centre again, with limited customer capacity and services, in mid to late September 2020.

The centre regrettably had to close once again due to the second lockdown in November 2020. In January 2021, detailed planning began to once more repurpose the centre into an NHS vaccination centre to facilitate the national COVID-19 vaccination programme. This programme commenced in early February 2021, with up to 1,000 appointments a day.

As regards repurposing the facility to help support the wider pandemic response, centre employees displayed enthusiasm, willingness and flexibility towards making the revised operations work well. Continuing positive relations with trade unions also assisted with the development of risk assessments, operating procedures and implementing measures to operate the facility safely.



In the period September to November 2020 there was limited customer usage based upon lane swimming, gym use and group exercise classes - socially distanced and with restricted capacities - with some services relocated within the centre to comply with social distancing measures. There was increased use of the outdoor courts, with some group exercise classes taking place in the open air and a new activity of outdoor netball - which was started in partnership with two local netball groups.

Contact was maintained with customers and partner groups to assist with alternative arrangements wherever possible and permissible. An example of this was Kirkintilloch & Kilsyth Amateur Swimming Club, which was able to develop a land training programme at the Merkland Outdoor Recreation Centre running track.



Leisuredrome

The leisure centre's performance for 2020/21 was severely impacted by the global pandemic and the requirement to close facilities from two weeks before the start of the financial year.

On 14 September the Leisuredrome reopened its doors to the public. This reopening was in line with Scottish Government restrictions and, as a result, there was a vastly reduced activity programme across key leisure functions. Group fitness only lasted until 9 October before further restrictions were implemented and by 20 November, East Dunbartonshire had been placed in Level 4 restrictions and facilities were closed to the public.

Based on the financial running costs, vastly reduced footfall and the festive period approaching, EDLCT made an informed decision to keep the facility closed beyond the easing of restrictions scheduled for 11 December. This proved a good decision given that Scotland was placed back into lockdown from 26 December.

Although lockdown restrictions started to ease from 15 March 2021, fitness activities as regards The Gym and swimming were not able to resume until 26 April 2021.

It was identified that the air handling system within the Leisuredrome gym was not achieving the required air changes for the updated coronavirus guidance. The opportunity was taken to upgrade this system at the end of August 2020, allowing gym access from 14 September.

Huntershill Sports Hub

Huntershill Sports Hub had a slightly different opening given that the majority of its activities are outdoors and could continue. Following the initial lockdown, the Sports Hub opened on 12 August 2020 and continued operating until 20 November. It then had a short-term resumption of service from 12 to 20 December. Participation in football remained fairly high given the changes in legislation that mostly permitted non-contact training only for those aged 17 years and under. Limited matches were played throughout the period as these were restricted to under 17 years and local friendlies only.

Athletics also had a slow return, but got back to a more normal programme before Level 4 restrictions were introduced on 20 November 2020.

Huntershill Sports Hub opened for a couple of weeks at the start of December and then closed again on 20 December before reopening on 15 March 2021. Although sporting activities were still limited in terms of numbers, there was good demand for club bookings for football and athletics.

As many other facilities remained closed, Huntershill Sports Hub provided a training venue for Red Star wheelchair athletics group, who were preparing for the British Championships in September 2020. This included an impressive group of athletes who were Olympic, World and Commonwealth record holders.

The facility also welcomed a number of new clubs who were unable to book their usual facilities during the restrictions.



Allander Leisure Centre

The performance of the Allander was severely affected by the global pandemic and the centre closed to the public on 18 March 2020.

During the closure period, the pool tiles in the main pool started to lift and a major repair was required. The pool was drained and approximately 50% of the pool floor was re-tiled.

The Allander opened again for gym activities, swimming and classes from 14 September, but within a few weeks the classes were removed from the offering and again the centre closed to the public on 20 November.

In January 2021, work began on-site for the new Allander Leisure and Day Care Centre. Phase one of the building is due to be completed in October 2022.

The decision was taken to make the Allander a vaccination centre for the immunisation against COVID-19 and within less than 10 days, the Bowls Hall was converted - with a new floor covering of 900sqm laid to protect the bowling carpet.

From 1 February 2021, the Allander started to operate as a vaccination centre, with Allander colleagues supporting the operation and managing the flow of people as they came for their vaccination appointments.

Bookings

A new booking system, Leisure Hub, has been built to include online bookings.

The flexibility of the system has allowed customers to book sessions such as swimming, which was only a walk-in activity previously, and has allowed the centre to control the designated numbers attending each session in the pool and The Gym, as well as ensuring Test and Protect capture for every participant.

The ability to buy a membership has also been added to the online system, which will assist in growing the membership back to its pre-pandemic numbers.

Kilmardinny House

Kilmardinny House has remained closed for the whole of 2020/21. However, during lockdown some planned external works were completed - creating a more flexible space for weddings and functions.





Active Schools

The ED Active Schools team have had restricted access to all schools within East Dunbartonshire since the end of March 2020. This dramatically altered the work of the team and their ability to provide activities.

This impact is also reflected nationally with no Active Schools data collected by **sportscotland** throughout 2020-21. Similarly there is no comparable performance indicator data for this year. Instead qualitative information is provided as examples of the continued support provided by the team to our schools and local community throughout 2020-21.

During 2020-21 our main priorities were:

- Supporting identified vulnerable young people within primary and ASN schools
- Providing training for existing and new young leaders
- Developing ED Active Schools social media accounts and related policy/procedures.

These priorities were chosen as areas the team could make the biggest impact within the national and local restrictions.

Supporting identified vulnerable young people within primary and ASN schools

External partners were not allowed access to schools for the majority of the academic year, but an exception was made in Term 3 for Active School Coordinators (ASCs) to work directly with identified vulnerable pupils. In total 13 schools and 40 young people were provided with direct sporting and physical activity opportunities during the school day that was delivered by their ASC. All activity was designed around the young person, in partnership with a member of school staff.

The ASC's role was to provide sporting and physical activity expertise, while the school led on all educational outcomes, as well as being a support for the young person's social and emotional wellbeing. Many of the young people had complex needs or backgrounds and therefore joined-up planning between the school, ASC, parents/guardians and any other agencies within that young person's life was key to the delivery of each project.

The team are currently reviewing their work, with the intention of continuing the project into academic year 2021-22. Where appropriate (and if restrictions allow) links will be made from curricular to extra-curricular sessions, designing activity around the young person but extending their participation into larger group work.



Providing training for existing and new young leaders

The team continued to provide online training opportunities for secondary pupils. The following courses took place:

- YDance Refresher Course - aimed at existing dance leaders and delivered by YDance
- Autism Awareness courses - delivered in partnership with the Council's Social Work Department
- Introduction to Coaching - delivered by **sportscotland** and aimed at S4 pupils
- Badminton ASN Course - delivered by Scottish Disability Sport and Badminton Scotland.

The courses were chosen to help develop existing young leaders' skills further and to begin to identify and train a cohort of new young people to volunteer in the academic year 2021-22.

Developing ED Active Schools social media accounts and related policy/procedures

On 1 February the AS team's new Facebook and Twitter accounts were launched. The aim is to develop the AS team's online content and reach a wider audience within the schools and local community. The accounts are:

<https://twitter.com/EDActiveSchools>

<https://www.facebook.com/EDActiveSchools>.

The ED Active Schools Instagram account will launch in August to specifically support young leaders and engage secondary pupils in key projects. This account will focus on helping young people tell their stories about sport and physical activity in East Dunbartonshire.

Sports Development

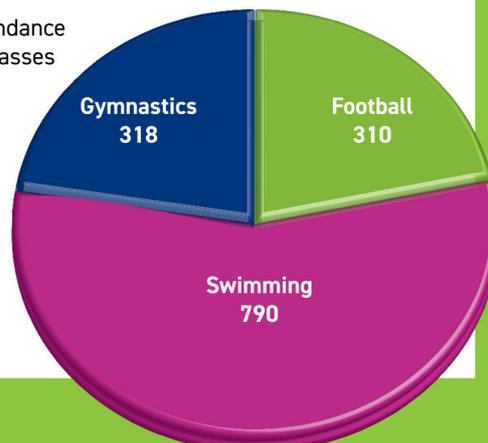
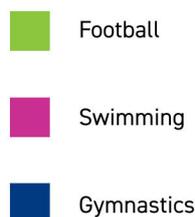
Sports Development term-time classes for children which normally run for 36 weeks out of the year only ran in a reduced capacity for between two and five weeks due to COVID-19 restrictions. The majority of Sports Development employees were furloughed for most of the year, with a small number being flexi-furloughed to enable communication with customers. Coaches returned briefly during October and November when children's activities were permitted for a short time.

Outdoor football classes restarted in October, with gymnastics and swimming returning to a restricted timetable in November. Multi-sports classes were due to begin when lockdown was announced.

All schools programmes (football and rugby) were unable to run in 2020/21 due to restricted school access.

The Athlete Performance (strength & conditioning) Programme was also stopped due to restricted numbers in gyms and restricted access to indoor hall space.

Please see comparison below for normal attendance compared to numbers attending the limited classes which took place in October-November 2020.



Normal weekly attendance for 36 weeks:

Multi-sport	151
Swimming	1,788
Gymnastics	945
Football	3,755
TOTAL	3,639 per week

(Figures taken from 2019/20 attendance)

Hubs for Vulnerable and Key Workers' Children / Snack & Play

2020 weekly attendance for 2 - 5 weeks:

Multi-sport	0
Swimming	790 (3 weeks)
Gymnastics	318 (2 weeks)
Football	310 (5 weeks)
TOTAL	1,418 per week

(Figures taken from 2019/20 attendance)

The Snack & Play programme was adapted and coaches delivered a programme of activities in line with COVID-19 restrictions for vulnerable and key workers' children from 30 March-19 June from 3-6pm and from 22 June-11 August from 8am-6pm in the following primary schools:

- Holy Trinity
- Lennoxton/St Machan's
- Thomas Muir
- Castlehill/Mosshead
- Killermont/St Nicholas'
- Clober
- Lenzie Meadow.

The Snack & Play programme ran again during the October school holidays. Snack & Play is an activity-based play programme with lunch provided delivered in the following primary schools as part of East Dunbartonshire's 'Place' area programme:

- Holy Trinity
- St Machan's
- Thomas Muir
- Lairdsland.

Activities on offer throughout each week varied depending on children attending and current restrictions. They included:

- Games
- Free play – active games and discussion time
- Sports taster sessions
- Design a logo/poster/card drawing/colouring-in
- Quizzes
- Library/group reading
- Active Choices (healthy eating/physical activity input)
- Chill-out areas for quiet time.

Lenzie School of Rugby

The School of Rugby continued throughout the pandemic during curriculum time as long as schools remained open and club sessions where possible, adhering to Government, Education and Scottish Rugby guidance. Funding was secured to extend the School of Rugby until July 2022.

The Way Forward 2021/22

Map participants from the current Learn to Swim programme over to the Scottish Swimming model and work in partnership with Scottish Swimming to move across to the new model.

Transfer participants onto the new sport and leisure course management software (On Course) and roll out a year-round, term-time programme with a Direct Debit payment model, removing the need to re-book activities every 12 weeks.

Review Lenzie School of Rugby in partnership with Scottish Rugby, Lenzie Academy and Lenzie Rugby Club, and secure funding for beyond July 2022.

Partnership Working

Sports Development work in partnership with the Scottish Football Association to deliver a range of projects including Quality Mark; Coach Education and McDonald's Matchday initiatives through the Community Programme.

Lenzie School of Rugby is operated with Scottish Rugby and East Dunbartonshire Council partner funding to employ the Term Time Programme Coordinator who has had huge successes both on and off the field:

Scottish Rugby	£15,000
East Dunbartonshire Council (Education)	£9,000
Lenzie Rugby Club	£3,000

East Dunbartonshire Health & Social Care Partnership contributes to a range of health-related projects including Weigh to Go Families, Active Choices, Going for Gold, WALK and Waist Winners. The first three of these projects are targeted at children and the latter two at adults to encourage them to lead more active and healthy lives. Other funders for these projects include Paths for All and NHS Greater Glasgow & Clyde.



FINANCIAL REVIEW

The charitable company generated an operating deficit of £106,589. Total unrestricted funds are now £1,982,516, which includes designated monies and will be required to offset the budget deficit in the new year, and also to help with future repositioning of income and expenditure streams as the budget is balanced going forward, with leisure and heritage services working within recovery models.

Due to the COVID-19 pandemic and lockdown, budgeted income levels will not reach target for some months to come. Cash flow forecasts going forward are based on working models where a percentage of income is assumed on reopening of leisure and culture facilities with incremental increases each month. Budget and projections will be repositioned based on actual levels.

At 31 March 2021, the FRS102 pension valuation of the pension scheme resulted in a net pension liability of £9,377,000, this being recognised in the Balance Sheet. The valuation has resulted in an actuarial loss of £4,516,000 being recognised in the Statement of Financial Activities in the period. The balance on the pension fund will change annually according to economic conditions and the trustees will keep the position under review.

Measuring Performance

Financial performance is monitored regularly with senior management using financial and activity data. Other Key Performance Indicators that are used centre around key usage data including absence data. Key performance information is presented quarterly at Board meetings and is also used for the Local Government Benchmarking Framework.

Funding Streams for Projects

Funding continued to be sourced from a range of bodies including East Dunbartonshire Council, Scottish Rugby and the Business Archives Council.

A wide range of measures are used to assess the performance of the charitable company against its goals. These are reported to the Board on a regular basis. Key performance indicators relate to customer visits and are monitored for library visits, museum visits, sports development participation levels, live active participation levels, swimming pools, other indoor and outdoor leisure facilities, and concessionary visits. Total customer visits for the period to 31 March 2021 were 694,885.

Investment Policy

The charitable company has a high-interest account with automatic transfer of funds into its investment account. This bank account and a small loss from the Lillie bequest has generated net interest of £13,971 during the period.

Risk Management

East Dunbartonshire Leisure and Culture Trust has a risk register which focuses on key areas that could impact on the company's ability to operate including financial, reputational and operational risks. East Dunbartonshire Council's Internal Audit Team also carries out reviews of EDLCT processes and procedures.

Risks and uncertainties

EDLCT has a risk register detailing the principal risks and uncertainties facing the company. The risk register also details causes, effects, likelihood and control measures. Listed below are the risks and uncertainties identified in the risk register:

- > Failure of technology leading to service disruption
- > Failure to obtain adequate financial agreement with East Dunbartonshire Council
- > Failure to comply with health and safety policies
- > Failure to effectively maintain and operate property assets
- > Failure to comply with information and records management
- > Ineffective partnership management
- > Failure of governance and compliance mechanisms
- > Failure to achieve participation levels and income targets in line with service level agreements
- > Inability to recruit and retain appropriately skilled staff
- > Failure to effectively adapt to change
- > Failure to manage COVID -19 impact on services and income.

Principal funding sources

EDLCT received a management fee of £5,332,700 from East Dunbartonshire Council in the year ending 31 March 2021. Funds were also received from a number of funding partners including **sportscotland**, Business Archives Council and Scottish Rugby Union.

These resources are used to deliver the key activities identified in the services agreement with East Dunbartonshire Council and also additional projects that reflect the key objectives of the charitable company.

External Funding

An amount of additional funding was secured from external sources to support the delivery of activities across the Trust service areas. Key funding included:

sportscotland	£303,461
School of Rugby	£27,000
Business Archives Council	£4,000

Reserves Policy

The Board has approved an unrestricted reserve of £500,000 of operational income to be set aside to provide some protection and mitigate against future economic conditions.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company which have not been designated for any other purpose.

Designated funds are unrestricted funds that have been set aside for a specific purpose, which will be utilised during the next and future accounting periods against specific expenditure for asset improvement.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

Plans for future periods

Work is underway on the new Allander Leisure and Day Care Centre and Phase 1 should be completed next year.

Recovery models are being developed with all senior management and partners in leisure, libraries and culture for the reopening of more facilities and services from April 2021.

Statement of Trustees' Responsibilities

The trustees (who are directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' annual 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 judgements and accounting estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Disclosure of Information to the Auditor

To the knowledge and belief of each of the persons who are trustees at the time the report is approved:

So far as the trustee is aware, there is no relevant information of which the company's auditor is unaware; and

He/she has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information, and to establish that the company's auditor is aware of the information.

Auditor

The auditor, Azets Audit Services, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

In approving the Trustees' Report, the trustees are also approving the Strategic Report in their capacity as company directors.

Approved by the Board on 20 October 2021 and signed on its behalf by:

Chair



Vaughan Moody

Date

20 October 2021

Independent Auditor's Report to the Trustees and Members of East Dunbartonshire Leisure and Culture Trust

Opinion

We have audited the financial statements of East Dunbartonshire Leisure and Culture Trust (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the 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 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the Annual Report, 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 this gives rise to a material misstatement in the financial statements themselves 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 Trustees' Report (incorporating the Strategic Report), which includes the Directors' Report and the Strategic 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 Strategic Report and the Directors' Report included within the Trustees' Report (incorporating the Strategic Report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (incorporating the Strategic Report).

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 (as amended) 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 33, the trustees (who are the directors for the purposes of company law and trustees for the purposes of charity 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

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 extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

The extent to which the audit was considered capable of detecting irregularities including fraud (continued)

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available 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 (as amended).

Our audit work has been undertaken so that we might state to the charitable company's members, as a body, and the charitable company's trustees, as a body, 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.

Nick Bennett

Nick Bennett, Senior Statutory Auditor

For and on behalf of Azets Audit Services, Statutory Auditor

Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Exchange Place 3

Semple Street

Edinburgh

EH3 8BL

Date 01 December 2021

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the Income and Expenditure Statement for the year ended 31 March 2021)

	Notes	Operating Fund 2021	Restricted Fund 2021	Total Fund 2021	Total Fund 2020 Restated
Incoming from					
Charitable activities	3	9,026,775	31,000	9,057,775	10,263,481
Investment income	3	14,122	(151)	13,971	21,401
Total	-	9,040,897	30,849	9,071,746	10,284,882
Expenditure on					
Charitable activities	4	9,176,083	48,197	9,224,280	11,401,462
Total	-	9,176,083	48,197	9,224,280	11,401,462
Net gains/(loses) on investments	-	-	45,945	45,945	19,606
Net income / (expenditure)	-	(135,186)	28,597	(106,589)	(1,096,974)
Other recognised gains or (losses)					
Actuarial gains/(losses) on defined benefit pension scheme	9	(4,516,000)	0	(4,516,000)	2,985,000
Net movement in funds	-	(4,651,186)	28,597	(4,622,589)	1,888,026
Reconciliation of funds					
Total fund balances brought forward	-	(2,743,298)	368,191	(2,375,107)	(4,263,133)
Total fund balances carried forward	17	(7,394,484)	396,788	(6,997,696)	(2,375,107)

The Statement of Financial Activities includes all gains and losses recognised in the year. None of the charity's activities were acquired or discontinued during the above period.

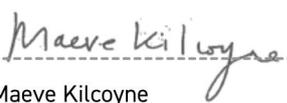
The notes on pages 43 to 60 form part of these financial statements.

BALANCE SHEET AS AT 31 MARCH 2021

	Notes		2021		2020 Restated
Fixed assets					
Tangible fixed assets	10	-	21,307	-	31,873
Investment	20		231,905		187,909
Current assets					
Stock	11	3,925	-	3,925	-
Debtors	12	993,289	-	595,741	-
Cash at bank and in hand	-	2,240,625	-	2,343,257	-
	-		3,237,839		2,942,923
Creditors: Amounts falling due within one year	13	(1,111,747)	-	(1,480,812)	-
Net current assets	-	-	2,126,092	-	1,462,111
Net assets excluding pension liability	-	-	2,379,304	-	1,681,893
Defined benefit pension scheme liability	-	-	(9,377,000)	-	(4,057,000)
Total net liabilities	-	-	(6,997,696)	-	(2,375,107)
The funds of the charitable company					
Unrestricted funds (excluding pension reserve)	17	-	1,982,516	-	1,313,702
Pension reserve	-	-	(9,377,000)	-	(4,057,000)
Restricted funds	17	-	396,788	-	368,191
Funds	-	-	(6,997,696)	-	(2,375,107)

The financial statements were approved and authorised for issue by the Board on 20 October 2021

Chair 
Vaughan Moody

Secretary 
Maeve Kilcoyne

Company number – SC389516

The notes on pages 43 to 60 form part of these financial statements.

STATEMENT OF CASH FLOWS

For the year ended 31 March 2021

Cash flows from operating activities	Notes	2021	2020
Net cash provided by (used in) operating activities	18	(119,452)	(729,664)
Cash flows from investing activities			
Dividends and interest from investments		13,971	21,401
Proceeds from the sales of investments		43,522	9,700
Purchase of investments		(40,673)	(9,601)
Purchase of tangible fixed assets		0	(6,210)
Net cash used in investing activities		16,820	15,290
Change in cash and cash equivalents in the reporting period		(102,632)	(714,374)
Cash and cash equivalents at the beginning of the reporting period		2,343,257	3,057,631
Cash and cash equivalents at the end of the reporting period		2,240,625	2,343,257

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the Financial Reporting Standard 102 as issued by the Financial Reporting Council, the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)", the Companies Act 2006 as amended.

The charitable company meets the definition of a public benefit entity under FRS102 and has taken advantage of paragraph 3(3) of Schedule 4 of the Companies Act and adapted the Companies Act formats to reflect the special nature of the charitable company's activities.

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charitable company's transactions are denominated.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise judgements in the process of applying accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

Income and expenditure

Owing to the special nature of the business of the charitable company and in the interests of presenting the results clearly to the members, it is considered inappropriate to adhere to the income and expenditure format described under Section 400 of the Companies Act 2006. A statement of financial activities has been prepared in a form which is considered to give the members a true and fair view of the results for the period and which also complies with the requirement of Section 400 of the Act and Statement of Recommended Practice applicable to charities (Charities SORP (FRS 102)).

Going concern

In the Trustee's opinion, the charity will be able to continue for the foreseeable future. EDLCT participates in a defined benefit retirement scheme, excluding this scheme, the charity reported unrestricted funds of £1,982,516.

This assessment of going concern includes the expected impact of COVID-19 to the entity in the 12 months following the signing of these financial statements.

Fund Accounting

Unrestricted funds

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 to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the appropriate fund, together with a fair allocation of management support costs where this is considered appropriate.

Incoming resources

Membership subscriptions and income from sport and physical activity is recognised in the period in which the charitable company is entitled to receipt, it is probable that the income will be received and the amount can be measured reliably. Income is deferred only when the charitable company has to fulfil conditions before becoming entitled to it.

Grant income is recognised in the Statement of Financial activities in the period in which the charitable company is entitled to receipt, it is probably that the income will be received and the amount can be measured reliably. Such income is deferred when the charitable company has to fulfil conditions before becoming entitled to it.

Management fees and other incoming resources are recognised in the period to which they relate.

Investment income is recognised in the period in which it is receivable.

Resources Expended

Expenditure is recognised when a liability is incurred. Where possible, expenditure has been charged direct to charitable expenditure or governance cost. Where this is not possible the expenditure has been allocated on the basis of time spent by staff on each activity.

Charitable expenditure comprises those costs incurred by the charitable company 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 charitable company and include the audit fees and costs linked to the strategic management and set-up of the charitable company.

Allocation of support costs

Support costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trust. Support costs have been allocated centrally to Leisure and Management or, where clearly chargeable, have been allocated directly to Culture and Libraries.

Stocks

Stock is 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 debtors are amounts due from customers for merchandise sold or services performed. Trade debtors are recognised at the undiscounted amount of cash receivable, which is normally invoice price, less any allowances for doubtful debts.

Cash and liquid resources

Cash, for the purpose of the cash flow statement, comprises cash in hand and deposits repayable on demand, less overdrafts payable on demand.

Creditors

Trade creditors are obligations to pay for goods or services that have been acquired. They are recognised at the undiscounted amount owed to the supplier, which is normally the invoice price.

Financial assets and financial liabilities

Financial instruments are recognised in the Statement of Financial Activities when the charitable company becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction prices unless the arrangement constitutes a financing transaction which includes transaction costs for financial instruments not subsequently measured at fair value. Subsequent to initial recognition, they are accounted for as set out below. A financing transaction is measured at the present value of the future payment discounted at the market rate of interest for similar debt instrument.

Financial instruments are classified as either "basic" or "other" in accordance with Chapter 11 of FRS 102.

At the end of each reporting period, basic financial instruments are measured at amortised cost using the effective rate method. All financial instruments not classified as basic are measured at fair value at the end of the reporting period with the resulting changes recognised in income or expenditure. Where the fair value cannot be reliably measured, they are recognised at cost less impairment.

Financial assets are derecognised when the contractual rights to the cash flows from assets expire, or when the charitable company has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once that liability has been extinguished through discharge, cancellation or expiry.

Tangible fixed assets and depreciation

It is the policy of the charitable company to capitalise expenditure of a capital nature in excess of £5,000.

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

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

Furniture and equipment: 5 – 10 years

Gym equipment: 1 – 5 years

Investments

Investments are held with Brewin Dolphin who manage the Lillie Bequest fund.

VAT

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

Taxation

The company has charitable status and is therefore exempt from taxation under Sections 466 to 493 Corporation Act 2010 (CTA 2010).

Pensions

East Dunbartonshire Leisure and Culture Trust is a member of the Strathclyde Pension Fund, a Local Government Pension Scheme, which is a defined pension scheme. The fund is administered by Glasgow City Council in accordance with the Local Government Scheme (Scotland) Regulations 1998 as amended. All existing and new employees have the option of joining the Fund. The assets and liabilities of the scheme are held separately from those of the Trust in an independently administered fund.

The pension costs charged in the period are based on actuarial methods and assumptions designed to spread the anticipated pension costs over the service life of employees in the scheme, so as to ensure that the regular pension costs represent a substantially level percentage of the current and expected pensionable payroll. Variation from regular costs is spread over the remaining service lives of current employees in the scheme.

The cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each reporting date. Actuarial gains and losses arising from expenditure adjustments and changes in assumptions are recognised immediately in the Statement of Financial Activities. All costs related to the defined benefit scheme are recognised in the Statement of Financial Activities.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as reduced by the fair value of plan assets. Any asset resulting from the calculation is limited to the present value of available refunds and reductions in future contributions to the plan.

Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date or whenever an employee accepts voluntary redundancy in exchange for these benefits. Termination benefits are recognised in the statement of financial activities when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

2 Critical judgements and estimates

In preparing the financial statements, trustees make estimates and assumptions which affect reported results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Critical judgments are made in the application of income recognition accounting policies, and the timing of the recognition of income in accordance with the Charities SORP (FRS 102).

Depreciation is an estimate of the charge to write off the cost less estimated residual value of fixed assets by equal instalments over the useful life.

Defined benefit pension and other post-employment benefits

The present value of the defined benefit pension and other post-employment benefit obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumption used in determining the net cost (income) for pension and other post-employment benefits include the discount rate. Any changes in these assumptions will have an effect on the carrying amount of pension and other post-employment benefits.

After taking appropriate professional advice, management determines the appropriate discount rate at the end of each reporting period. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, consideration is given to the interest rates of high-quality corporate bonds that are denominated in the currency which the benefits are to be paid and that have terms to maturity approximating the terms of the related pension liability.

3. Income

Investment Income

Investment income comprises bank income and income from investments. In 2021 investment income received was £13,971. (2020: £21,401)

Income from Charitable Activities

Income is attributable to sporting activity fees and other sales throughout EDLCT. In addition, a management service fee of £5,332,700 (2020: £5,032,703) was received from East Dunbartonshire Council for the period. Membership fees is income collected by direct debit membership of EDLCT's leisure facilities.

2021	Leisure and management	Sports development, community fitness and active schools	Cultural and libraries	2021 Total	2020 Total (RESTATED)
Grants donations	0	330,461	3,999	334,460	414,810
Rental/lets income	66,217	0	11,154	77,371	66,217
Transfer of investments from Robert Lillie Trust	0	0	0	0	£171,508
Sales, fees and charges	552,638	275,780	25,829	854,247	2,763,395
Membership income	172,415	0	0	172,415	1,750,268
Management service fee	5,332,700	0	0	5,332,700	5,032,703
Coronavirus job retention scheme	2,286,582	0	0	2,286,582	64,580
Total	8,410,552	606,241	40,982	9,057,775	10,263,481

2020 (RESTATED)	Leisure and management	Sports development, community fitness and active schools	Cultural and libraries	2020 Total (RESTATED)	2019 Total
Grants and donations	0	341,578	73,232	414,810	329,023
Transfer of investments from Robert Lillie Trust	0	0	171,508	171,508	0
Rental income/lets	66,217	0	0	66,217	89,199
Sales, fees and charges	1,919,903	645,566	197,926	2,763,395	2,573,858
Membership income	1,750,268	0	0	1,750,268	1,754,148
Management service fee	5,032,703	0	0	5,032,703	4,832,716
Coronavirus Job Retention Scheme	64,580	0	0	64,580	0
Total	8,833,671	987,144	442,666	10,263,481	9,578,944

Income on charitable activities was £9,057,775 (2020: £10,263,481) of which £9,026,775 was unrestricted (2020: £9,982,917) and £31,000 (2020: £281,740) was restricted.

4. Charitable Expenditure

2021	Leisure and management	Sports development, community fitness and active schools	Cultural and libraries	2021 Total	2020 Total (RESTATED)
Employee costs	4,354,488	1,511,459	1,557,885	7,423,832	7,613,218
Property costs	702,279	0	51,365	753,644	1,420,212
Supplies and services	268,761	37,223	171,411	477,395	1,348,791
Finance expenditure	101,000	0	0	101,000	166,000
Investment management costs	0	0	1,799	1,799	2,029
Support services	328,588	0	127,663	456,251	819,244
Bank charges	10,359	0	0	10,359	31,968
Total	5,765,475	1,548,682	1,910,123	9,224,280	11,401,462

2020 (RESTATED)	Leisure and management	Sports development, community fitness and active schools	Cultural and libraries	2020 Total (RESTATED)	2019 Total
Employee costs	4,599,383	1,429,635	1,584,200	7,613,218	7,835,695
Property costs	1,285,893	0	134,319	1,420,212	1,148,505
Supplies and services	835,810	58,221	454,760	1,348,791	1,224,811
Finance expenditure	166,000	0	0	166,000	96,000
Investment management costs	0	0	2,029	2,029	0
Support services	658,443	0	160,801	819,244	798,668
Bank charges	31,968	0	0	31,968	23,952
Total	7,577,497	1,487,856	2,336,109	11,401,462	11,127,631

Expenditure on charitable activities was £9,224,280 (2020: £11,401,462) of which £9,176,083 was unrestricted (2020: £11,277,858) and £48,197 (2020: £123,604) was restricted.

5. Analysis of Governance and Support Costs

	General support	Governance	2021	2020
Grounds maintenance	216,000	0	216,000	280,000
Corporate services	68,203	16,011	84,214	158,951
Facilities management - cultural	62,663	0	62,663	125,000
Shared accommodation	(26,953)	0	(26,953)	95,219
Refuse	12,000	0	12,000	24,000
Transport	2,750	0	2,750	25,000
Cash uplift	3,815	0	3,815	34,791
Printing	0	0	0	15,000
Telephone	0	0	0	6,560
Pest control	2,500	0	2,500	2,500
Repairs-culture	78,000	0	78,000	35,801
Repairs-leisure	19,000	0	19,000	15,678
Licences	2,262	0	2,262	2,262
Total	440,240	16,011	456,251	819,244

General support costs in 2020 were £803,931 and governance costs were £15,313

6. Governance costs

	2021	2020
Audit fees	12,000	10,700
Trustee indemnity insurance	3,000	2,710
Trustee expenses	1,011	1,903
Total	16,011	15,313

7. Staff Costs and Numbers

	2021	2020
Wage and salaries	5,355,755	5,376,505
Social security costs	381,352	415,024
Other pension costs	1,597,805	1,656,012
Other staff costs	88,920	165,677
Total	7,423,832	7,613,218

Employees receiving salaries, including benefits in kind, of more than £60,000 were in the following band (excluding employer pension costs):

	2021	2020
£80,000 - £89,999	1	1

This employee is a member of the pension scheme.

Key management personnel comprises only the General Manager. The total employee benefits were £112,457. (2020: £109,638)

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

	2021	2020
Head office – full-time	5	5
Facilities – full-time	108	118
Facilities – part-time	112	111

During the period no trustee received any remuneration. Trustee expenses are disclosed in note 6.

8. Operating (Deficit)/Surplus

The operating (deficit)/surplus is stated after charging:	2021	2020
Auditors' remuneration for audit (including expenses)	12,000	10,700
Depreciation	10,565	15,730

9. Pension Costs

EDLCT is an admitted body of the Strathclyde Pension Fund. The superannuation fund is a defined benefit scheme into which employees and employers contribute, 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 31st March 2020 and following this valuation employer's contributions remained at 19.3%.

The movement in the defined obligation over the year is as follows:	31 March 2021 £000	31 March 2020 £000
Opening defined benefit obligation	29,376	31,688
Current service cost	1,619	1,948
Past service cost	0	(270)
Interest cost on defined benefit obligation	691	816
Contribution by members	274	265
Changes in financial assumptions	10,028	(3,396)
Changes in demographic assumptions	(455)	(1,208)
Other experience	372	(134)
Benefits paid	(496)	(313)
Unfunded benefits paid	(21)	(20)
Closing defined benefit obligation	41,388	29,376

	31 March 2021 £000	31 March 2020 £000
Opening fair value of plan assets	25,319	25,590
Interest income on plan assets	590	650
Contribution by members	274	265
Contribution by the employer	895	880
Contributions in respect of unfunded benefits	21	20
Benefits paid	(496)	(313)
Unfunded benefits paid	(21)	(20)
Other experience	(410)	-
Return on assets excluding amounts included in net interest	5,839	(1,753)
Closing fair value of plan assets	32,011	25,319

	31 March 2021 £000	31 March 2020 £000
Current service cost	(1,619)	(1,948)
Past service cost	0	270
Total service cost	(1,619)	(1,678)

Net Interest	31 March 2021 £000	31 March 2020 £000
Interest income on plan assets	590	650
Interest cost on defined benefit obligation	(691)	(816)
Total service cost	(101)	(166)

Total defined benefit cost recognised in net income/expenditure per the SOFA	(1,720)	(1,844)
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The major categories of plan assets as a % of the total plan assets are as follows:

	31 March 2021	31 March 2020
Equities	66	62
Bonds	23	25
Property	9	12
Cash	2	1

The estimated employer contributions for the year to 31 March 2022 are £895,000.
 The principal actuarial assumptions used in the calculations are:

	31 March 2021 %	31 March 2020 %
Pension Increase Rate (CPI)	2.8	1.8
Salary Increase Rate	3.5	2.9
Discount Rate	2.05	2.3

Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2020 model, with a 0% weighting of 2020 data, standard smoothing (Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current Pensioners	19.8 years	22.6 years
Future Pensioners	21.2 years	24.7 years

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

The pension scheme was transferred to the charitable company with effect from 1 April 2011, at which date the actuarial valuation showed a liability of £414,000.

10. Tangible fixed assets

Cost	Furniture and Equipment	Total
As at 1 April 2020	417,195	417,195
Additions	0	0
As at 31 March 2021	417,195	417,195

Depreciation	Furniture and Equipment	Total
As at 1 April 2020	385,322	385,322
Charge	10,565	10,565
As at 31 March 2021	395,887	395,887

Net book value	Furniture and Equipment	Total
As at 31 March 2021	21,308	21,308
As at 31 March 2020	31,873	31,873

11. Stock

	2021 £	2020 £
Goods for re-sale	3,925	3,925

12. Debtors

	2021 £	2020 £
Amounts owed from East Dunbartonshire Council	682,867	292,986
Trade debtors	34,644	70,489
Other debtors and prepayments	275,778	232,266
Total	993,289	595,741

13. Creditors

	2021 £	2020 £
Amounts owed to East Dunbartonshire Council	329,138	150,325
Trade creditors	38,380	461,047
Other creditors	666,240	694,609
Accruals and deferred income	77,989	174,831
Total	1,111,747	1,480,812

14. Deferred income

	2021 £	2020 £
Balance as at 1 April	153,637	136,863
Amounts released to income during the year	153,637	136,863
Amounts deferred in year	0	153,637
Balance as at 31 March	0	153,637

15. Financial assets and liabilities

	2021 £	2020 £
Financial Assets at amortised cost	3,433,463	2,959,221
Financial liabilities at amortised cost	(951,303)	(931,576)
Balance as at 31 March	2,482,160	2,027,645

16. Share capital

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

17. Reserves

Balance at 31 March 2021 represented by

Funds 2021	Unrestricted Fund	Restricted Funds	Total 2021	Total 2020
Fixed assets	21,307	231,905	253,212	219,782
Net current assets	1,961,209	164,883	2,126,092	1,462,111
Retirement benefit scheme deficit	(9,377,000)	0	(9,377,000)	(4,057,000)
Total	(7,394,484)	396,788	(6,997,696)	(2,375,107)

Funds 2020	Unrestricted Fund	Restricted Funds Restated	Total 2020 Restated	Total 2019
Fixed assets	31,873	187,909	219,782	41,393
Net current assets	1,281,829	180,282	1,462,111	1,793,474
Retirement benefit scheme deficit	(4,057,000)	0	(4,057,000)	(6,098,000)
Total	(2,743,298)	368,191	(2,375,107)	(4,263,133)

Unrestricted, designated and pension reserves	Opening balance 1 April 2020	Incoming	Outgoing	Transfers	Actuarial gain(loss)	Closing balance 31 March 2021
Unrestricted fund	962,913	9,040,897	(8,372,083)	-	-	1,631,727
Designated fund - Active Schools	350,789	-	-	-	-	350,789
Pension reserve	(4,057,000)	-	(804,000)	-	(4,516,000)	(9,377,000)
Total	(2,743,298)	9,040,897	(9,176,083)	-	(4,516,000)	(7,394,484)

Unrestricted, designated and pension reserves	Opening balance 1 April 2019	Incoming	Outgoing	Transfers	Actuarial gain(loss)	Closing balance 2020
Unrestricted fund	1,292,453	10,004,318	(10,333,858)	-	-	962,913
Designated fund - Active Schools	350,789	-	-	-	-	350,789
Pension reserve	(6,098,000)	-	(944,000)	-	2,985,000	(4,057,000)
Total	(4,454,758)	10,004,318	(11,277,858)	-	2,985,000	(2,743,298)

The designated fund is funds received via East Dunbartonshire Council (EDC) from **sportscotland** for the employment of primary and secondary active school co-ordinators to increase awareness and levels of participation in sport and health activity amongst children. The fund represents a year's funding paid in advance.

Restricted Funds 2021

Programme/Activity	Opening Balance 2020 (RESTATED)	Incoming Resources	Resources Expended	Gains/Losses	Closing Balance 2021
Heritage Tales and Trails, Creative Scotland	24,737	-	-	-	24,737
NHS - Physical Activity Programme	39,835	-	15,237	-	24,598
School of Rugby, SRU	12,513	27,000	31,161	-	8,352
West of Scotland – Football Archives	-	4,000	-	-	4,000
Engaging Libraries	2,300	-	-	-	2,300
Robert Lillie Trust	187,909	(151)	1,799	45,945	231,905
William Patrick Memorial Trust	100,897	-	-	-	100,897
Total	368,191	30,849	48,197	45,945	396,788

Programme / Activity	Opening balance 2019	Incoming resources	Resources expended	Gains / Losses	Closing balance 2020 Restated
Heritage Tales and Trails, Creative Scotland	25,170	73,232	73,665	0	24,737
NHS - Physical Activity Programme	43,933	10,000	14,098	0	39,835
School of Rugby, SRU	17,552	27,000	32,039	0	12,513
Engaging Libraries	4,073	0	1,773	0	2,300
William Patrick Memorial Trust	100,897	0	0	0	100,897
Robert Lillie Trust	0	170,332	2,029	19,606	187,909
Total	191,625	280,564	123,604	19,606	368,191

Heritage Trails and Trails is funding mainly from The National Lottery Heritage Fund to create a network of East Dunbartonshire heritage trails.

The NHS contribute to various fitness projects, including a walking post. These initiatives encourage concerted and coordinated action to increase levels of physical activity among people in East Dunbartonshire.

School of Rugby is funding from Scottish Rugby Union and helps children to improve their fitness and educational attainment.

Engaging Libraries was money from Carnegie Trust – aimed at providing an insight into how we learn.

West of Scotland Football Club Archive Project monies were received from the Business Archives Council fund archival cataloguing of the records of the Club which are now held by EDLCT Archives.

William Patrick Memorial Trust was transferred to EDLCT from East Dunbartonshire Council. Via OSCR the constitution of the Trust under EDLCT allows the funds to be used to maintain and invest in William Patrick Library.

Robert Lillie Trust is monies held with an external financial company invested to secure monies that have to be used for the Lillie Art Gallery.

18. Notes to the statement of cash flows

Reconciliation of net income/(expenditure)to net cash flow from operating activities

	2021	2020 Restated
Net income (expenditure) for the reporting period (as per the SOFA)	(106,589)	(1,096,974)
(Gains)/losses on investments	(45,945)	(19,606)
Investments transferred from Robert Lillie Trust	-	(166,703)
Investment management costs	(1,799)	-
(Increase)/decrease in investment cash balances	899	(1,699)
Dividends and interest from investments	(13,971)	(21,401)
Depreciation	10,566	15,730
Retirement benefit scheme	804,000	944,000
Decrease (increase) in stock	-	1,833
(Increase)/decrease in debtors	(392,548)	569
(Decrease)/increase in creditors	(374,065)	(385,413)
Net cash provided by (used in) operating facilities	(119,452)	(729,664)

Analysis of cash and cash equivalents	2021	2020
Cash in hand	2,240,625	2,343,257
Notice deposits (less than three months)	-	-
Overdraft facility	-	-
Total cash and cash equivalents	2,240,625	2,343,257

EDLC has no debt financing.

19. Related Parties

EDLCT works in partnership with East Dunbartonshire Council with which transactions have been undertaken during the period. The relevant transactions and balances with East Dunbartonshire Council were:

2020/21			
Income	Expenditure	Due from	Due to
6,430,114	856,820	682,867	329,138

2019/20 Restated			
Income	Expenditure	Due from	Due to
7,101,145	1,592,303	292,986	150,325

All buildings operated by EDLCT are leased from East Dunbartonshire Council for a peppercorn rental.

20. Movement in Investments

	2021	2020
Net assets brought forward 2021	187,909	-
Investments transferred from Robert Lillie Trust	0	171,508
Investment income	(151)	(1,176)
Investment management costs	(1,798)	(2,029)
Realised investment gains/(losses)	3,294	2,195
Unrealised investment gains/(losses)	42,651	17,411
Net assets carried forward	231,905	187,909

In the Balance Sheet the Funds carried forward have been restated from £(2,563,016) to £(2,375,107) due to the increase in reserves when accounting for the Brewin Dolphin investment.

21. Prior period adjustment

Approval was granted by OSCR to reorganize the Robert Lillie Trust and to transfer the assets of the Trust to EDLCT. The transfer took place in 2019/20. EDLCT's 2019/20 financial statements have been restated to reflect this transaction.

	2019/20 £000	Transfer of assets from Robert Lillie Trust (Restricted Funds) £000	2019/20 Restated £000
Statement of Financial Activities			
Income from charitable activities	10,091,973	171,508	10,263,481
Investment income	22,577	(1,176)	21,401
Expenditure from charitable activities	(11,399,433)	(2,029)	(11,401,462)
Net gains/(losses) on investments	-	19,606	19,606
Net income / expenditure	(1,284,883)	187,909	(1,096,974)
Actuarial gains/(losses) on defined benefit pension scheme	2,985,000	-	2,985,000
Net movement in funds	1,700,117	187,909	1,888,026

Balance Sheet			
Tangible fixed assets	31,873	-	31,873
Investment	-	187,909	187,909
Net Current assets	1,462,111	-	1,462,111
Net assets (excluding pension liability)	1,493,111	187,909	1,681,893
Defined benefit pension scheme liability	(4,057,000)	-	(4,057,000)
Total net liabilities	(2,563,016)	187,909	(2,375,107)
Unrestricted funds	(2,743,298)	-	(2,743,298)
Restricted funds	180,282	187,909	368,191
Total Funds	(2,563,016)	187,909	(2,375,107)

In the Statement of Financial Activities income from charitable activities has been restated from £10,091,973 to £10,263,481 due to income from the Brewin Dolphin investment and expenditure has been restated from £11,399,433 to £11,491,462 in relation to costs of this investment.

In the Balance Sheet the funds carried forward have been restated from £(2,563,016) to £(2,375,107) due to the increase in reserves when accounting for the Brewin Dolphin investment.

FURTHER INFORMATION

For any further information on the East Dunbartonshire Leisure and Culture Trust Annual Report and Accounts, please contact the Company Secretary on:

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Website: www.edlc.co.uk

OTHER FORMATS

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本文件可按要求翻譯成中文，如有此需要，請電 0300 123 4510。

اس دستاویز کا درخواست کرنے پر (اردو) زبان میں ترجمہ کیا جاسکتا ہے۔ براہ مہربانی فون نمبر 0300 123 4510 پر رابطہ کریں۔

ਇਸ ਦਸਤਾਵੇਜ਼ ਦਾ ਮੰਗ ਕਰਨ ਤੇ ਪੰਜਾਬੀ ਵਿੱਚ ਅਨੁਵਾਦ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ। ਕਿਰਪਾ ਕਰਕੇ 0300 123 4510 ਫੋਨ ਕਰੋ।

Gabhaidh an sgrìobhainn seo cur gu Gàidhlig ma tha sin a dhìth oirbh. Cuiribh fòn gu 0300 123 4510

अनुमोदित करने पर यह दस्तावेज हिन्दी में भाषांतरित किया जा सकता है। कृपया 0300 123 4510 पर फोन कीजिए।



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