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Company registration number SC486489 (Scotland)

Charity registration number SC045726 (Scotland)

EAST RENFREWSHIRE CULTURE & LEISURE LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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EAST RENFREWSHIRE CULTURE & LEISURE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Professor Grant Jarvie (Chair) Dalvir Johal Rob Crusher Councillor Paul Edlin Steven Larkin Councillor Colm Merrick Councillor Andrew Anderson Susie Malcolm Julie Ann McHale	 (Appointed 10 September 2025)
Country of incorporation	United Kingdom (Scotland)	SC486489
Charity registration	Scotland	SC045726
Registered office	1 Burnfield Avenue Giffnock Glasgow G46 7TL	
Auditor	Wbg (Audit) Limited 168 Bath Street Glasgow G2 4TP	
Bankers	Virgin Money PLC 30 St Vincent Place Glasgow G1 2HL	
Solicitors	Shepherd & Wedderburn W.S 1 West Regent Street Glasgow G2 1RW	

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EAST RENFREWSHIRE CULTURE & LEISURE LIMITED

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EAST RENFREWSHIRE CULTURE & LEISURE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The Charitable objectives of ERCL are laid out in the Articles of Association.

The Company will promote, advance and further charitable purposes and activities through the provision of services which enhance and contribute to the health, fitness, personal development and wellbeing of the residents of East Renfrewshire (and beyond) including, but not limited to, educational, sporting, culture and heritage and community activities.

In promoting, advancing and furthering charitable purposes and activities the Company seeks to:

- encourage the population of the East Renfrewshire area to be more active in promoting and supporting the development of sporting and health and fitness opportunities that are accessible for everyone;
- support people to be more creative and nurture potential for personal success and wellbeing through the provision of cultural facilities and resources;
- help individuals and community groups to benefit from social engagement, community interaction and volunteering; and
- promote and make available lifelong learning opportunities, including the promotion of literacy and digital inclusion and stemming from these opportunities make a social and economic contribution to society.

For the purposes of the Charities Act the following charitable purposes are relevant and have been identified as applicable from section 7(2) of the Charities Act:-

- the advancement of education;
- the advancement of the arts, heritage or culture;
- the advancement of public participation in sport; and
- the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons from whom the facilities or activities are primarily intended.

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Strategies for achieving aims and objectives

A. A financially sustainable business model

The Trust will be realistic and aware of how best to use its assets to generate earned income and effectively manage expenditure. We will develop a collective responsibility for the financial stability of the organisation and will be meticulous in exercising tight financial control. A balance of strong cultural and sporting ambitions with commercial viability will be achieved. The Board will be engaged, proactive and trained, capable of strong oversight and able to support the Executive Team in the achievement of the organisation's strategic and artistic ambitions.

B. An understanding of customers and audiences, and an offer that attracts and inspires them

The Trust will develop an understanding of who uses and who does not use the facilities and services offered. It will work in partnership with sporting, cultural, civic and community organisations at a national, regional and local level to deliver a multi-layered approach to increasing attendances, particularly by people currently least engaged in sports, arts and culture. The Trust recognises the different barriers to access of different demographic groups and will create targeted initiatives to remove these barriers. The Trust will redesign business processes to the needs of customers to enable it to be efficient, responsive, competitive and always focused on a quality experience for customers. The vision for ERCL is customer focused and aims to increase the breadth, depth and quality of experiences for audiences and participants. Connecting people with each other and with their communities will mean ERCL will be a hub for the regions' residents and visitors.

C. A strong, diverse, resilient and committed workforce

The Trust will have an open and honest approach to providing opportunities for people and ideas to grow within the organisation. It will share its vision, brand and values across all areas of operations. ERCL will utilise talent and create a team which is flexible, responsive and welcoming to a mix of voices and cultures. ERCL will create a culture of continuous improvement; quality services and team working. It will create increased expectations of performance and empower staff to meet these.

D. Vibrant communities

ERCL seeks an East Renfrewshire where sport, art and cultural community participation is a way of life for everyone; where it is at the heart of our communities and makes a positive impact on everyone's lives.

ERCL will take a considered approach to the range and scope of its services, working with communities to identify need, and the best ways of meeting it. ERCL will consider its facilities and programmes offered in the widest terms so as to consider not just direct outcomes (e.g. participation and consequent benefits), but indirect ones such as social isolation.

ERCL will support the development of the physical, economic, cultural and human assets of the communities it serves.

E. Resilient, dynamic and productive partnerships that are developed and nurtured.

ERCL will work to develop effective and meaningful partnerships that will support its work; help achieve best value in the provision of its services and programmes; and maximise returns on investments, both financially and in terms of impact. ERCL will look for partnerships, including commercial ones, which demonstrate its ability and desire to work with partners to support them and broaden the profile of the Trust.

Mission and Vision

Our vision is to help and inspire people to be actively involved in sport, arts and culture.

Our mission is to be the highest-performing Leisure Trust in Scotland.

The Trust takes this to mean that it will not only be more efficient and achieve more from its resources, but that it will grow with a view to becoming self-sufficient.

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Public benefit
The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Principal Activities

ERCL is a charity with over 400 employees delivering sport, leisure, arts and culture services in East Renfrewshire. It operates 10 libraries, 4 sports centres with gyms and pools, 18 sports pitches, a 330 seat theatre, 16 community facilities incorporating a wide range of halls, social function and events venues, community centres and pavilions. It also manages the letting of 32 schools in the evenings and weekends.

The Trust delivers a wide variety of programmes like sports development (including swimming lessons, sports coaching, Active Schools Programme), arts development (including classes and events), and library and literacy programmes (ranging from Bookbug to Book Week, authors' talks to book groups).

The Trust's Community Facilities provide a vital network of centres across the authority and host a huge range of community and commercial activities, helping a wide array of groups to deliver services directly to the heart of communities in East Renfrewshire.

The Trust exists to promote the health, fitness, personal development and wellbeing of the residents of East Renfrewshire (and beyond) by:

· ***encouraging*** the population of the East Renfrewshire area to be more active in promoting and supporting the development of sporting and health and fitness opportunities that are accessible for everyone;

· ***supporting*** people to be more creative and nurture potential for personal success and wellbeing through the provision of cultural facilities and resources;

· ***helping*** individuals and community groups to benefit from social engagement, community interaction and volunteering; and

· ***promoting*** and making available lifelong learning opportunities, including the promotion of literacy and digital inclusion and stemming from these opportunities make a social and economic contribution to society.

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Strategic Review

Achievements and performance

2025-26 was a successful year operationally for Enjoy East Ren with growth across all areas.

Our income was over £900,000 better than budget. Not only is this a hugely significant achievement, but it also means that, as a not-for-profit organisation, we can continue to reinvest in our services and community.

Highlights include:-

- Our organisation marked a major milestone, celebrating ten years of success. We are now looking to our future, with a successful rebrand as Enjoy East Ren.
- Gyms and fitness reached a major member milestone, celebrating over 5,000 fitness members at the start of 2026. We welcomed 990 fitness members (Jan-March) an increase of 25% in fitness members compared to the same period the previous year.
- Our Learn to Swim programme was named the Scottish Provider of the Year at the Scottish Swim Awards 2025, with our service now at an all-time high of over 4,000 individuals taking part in lessons every week.
- Our ten vibrant and vital libraries are at the heart of our community and continue to evolve with innovative partnerships. This year, we welcomed over 12,500 active library members, hosted 870 *Bookbug* sessions attended by 18,000 children and over 40,000 books were issued to children during the Summer Reading Challenge in East Renfrewshire, the fourth highest in Scotland.
- Performance at Eastwood Theatre continues to surpass targets with all genres exceeding expectations. The 2025 Cinderella panto broke our box-office records, attracting over 20,000 people to 65 shows.
- We're now welcoming over 838,000 annual visitors to our four leisure centres, an increase of 16% compared to last year, and over 766,000 people used our community facilities in the last year.

Performing Arts

Eastwood Theatre continued to thrive, attracting well-known names and big performances to the local area.

This year's rich and varied programme included live music (opera, country, folk and pop); spoken word (ranging from academics to media personalities); community theatre (from local amateur groups); film; comedy; children's and family shows; livecasts and screenings from National Theatre, Royal Opera & Ballet and the National Gallery; relaxed screenings and performances for audiences with special needs; and drama.

This year, Eastwood Theatre welcomed Queen of the west end Kerry Ellis, Scottish stars including Barbara Dickson and big sports names Gordon Strachan and Tam Cowan. Well-known comedy acts including Karen Dunbar, Susie McCabe, Ed Byrne, Jen Brister, Sara Barron, Jay Lafferty, Scott Agnew and many more took to the stage this year.

Live music and tribute acts included *The Mumford and Sons Story*, *The Shakin' Stevens Story, Just Beatles, The Power of Celine* in June and Bee Gees tribute show *Jive Talkin'*.

Family shows hosted throughout the year introduce children to the magic of live theatre. Shows have included an incredible adventure into the world of science with *The Magical Mr West* and with *Crafty Fools: Adventures in Science, Artie's Singing Kettle* and *Dinosaur Advenures Live: The Big Jurassic Storm*.

The partnership with East Renfrewshire Community Theatre Association continues to be a key part of the theatre's life, with over 40 venue hires this year from community theatre, local amateur organisations and dance and music companies.

Our annual pantomime, *Cinderella*, once again exceeded previous box-office records with over 20,000 people attending the production over its 65-show run. In a post-show survey, 86% of bookers stated that they would recommend the production to friends and family. Comedy duo Tik and Tok, played by Harrison and Leo McNeill, were nominated for 'Best Sisters' in the UK Pantomime Awards 2026.

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Visual Arts and Heritage

We continue to deliver the visual arts and heritage programme as part of East Renfrewshire's Cultural Strategy 2024-2029. We have seen a 40% increase in the number of regular term-time classes and holiday camps on offer, increased the number of participants by 45% since the start of the programme in 2024, and doubled the number of venues where our classes are held.

Heritage

Our income-generating heritage programme continues to expand. Last year we welcomed 684 participants at heritage classes and events, in addition to those accessing our heritage centre and enquiry service. Last year volunteers contributed 260 hours to the Heritage Service, helping at events and working on collection make them more accessible.

The latest significant development in the heritage service is the creation of a new Heritage Store. Collections previously held off-site, are now able to be viewed by appointment, expanding upon the material already available to view at Giffnock Heritage Centre. The team have shared even more of the collection with Hands On Heritage sessions at the new heritage store. The staff-led sessions allow participants to explore curated highlights of the East Renfrewshire Heritage Collection, with sessions including *Printing and Dyeing, The Greatest Gentleman in the House of Commons, Shanks and Co* and *School Days Gone By*.

We also worked with local tutors to host several heritage events this year, including Heritage Talk: *Through the Windows of Glasgow Cathedral* and several tutor-led heritage walks in the local area. A film maker who has been making local history films for several years in partnership with local organisations and historians presented a season of screenings at Eastwood House.

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Gyms and Group Fitness

The Gyms and Group Fitness product has continued its growth in 2025/26. We reached a member milestone in early 2026, with over 5,000 members.

We have achieved this by improving our focus on the retention of existing customers through engagement by our gym & group fitness staff. This, along with investments in our facilities such as the The Grid, gym space in Barrhead Foundry, and upgrading to the new Technogym equipment has seen our average rate of attrition fall to under 4% for the year, a first for the service.

Our group fitness programme has expanded to 150 weekly classes per week. We introduced brand-new classes including Golf Con and Kinisi flow and added a range of additional Spin and Pilates classes to meet customer demand. As a result, we now have over 25 classes now focused on strengthening and supporting body, mind and wellbeing.

We hosted regular celebratory evenings for our fitness members, with Les Mills launches, *Aqua Fun* and DJ party nights, to help our customers feel valued and part of our community.

We are now able to run more classes at our Carmichael Hall facility which already houses some of our most popular classes putting us in a very strong position in anticipation of the new Eastwood Leisure facility.

Our NPS Score is now consistently higher than any previous year on record (and higher than the sector average) giving us confidence that the decisions that we have made have been well received by our customers.

Active Health & Wellbeing

Through our partnership with NHSGGC, our service delivers the Live Active and Vitality programmes – supporting people with medical conditions to be more physically active. In partnership with ERC, we also support veterans through our Health for Heroes programme and those in our staff community who currently serve through our membership of the Armed Forces Covenant.

Live Active

- Our Live Active patients showed inspiring commitment to their fitness journeys this year. Live Active fitness memberships grew by 30% and 8874 attendances at gyms, swimming and fitness classes were clocked up for the year. This is an impressive 28% improvement on last year's attendance.
- 419 new patients have been supported through the Live Active programme – a 17% increase on last year

Vitality

- Our Vitality programme continues to grow and is now the busiest Vitality programme in NHS Greater Glasgow and Clyde, with 19,886 attendances at our classes. This represents an 84% increase in only two years.
- We now have over 500 Vitality customers every month, participating in a total of 21 classes. The programme includes four brand-new Chair Yoga and Relaxation classes, offered in Eastwood and Barrhead.
- Our Vitality Co-ordinator developed and delivered a strength and balance training programme for ERC care home staff and third sector volunteers as part of our ongoing commitment to improving access to Chair Based exercise in East Renfrewshire
- The team hosted five festive parties this year, with entertainment provided by local schools. Our busiest parties ever, over 400 Vitality and Health for Heroes members gathered to celebrate a successful year.

Health for Heroes

Our Health for Heroes programme, offering free fitness memberships and opportunities to connect for local veterans, continues to grow. All veterans receive a one-to-one exercise consultation and access to gyms, fitness classes and swimming. We also host a number of events throughout the year which offer peer support and signposting to relevant agencies. We received the Armed Forces Covenant Bronze Employers Award in recognition of our support for our Armed Forces Community in 2025 and are working towards achieving silver status in 2026.

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Community Sports

The service had a successful year supporting communities, engaging with schools and making a difference in people's lives; whether as a route into employment, supporting high level performance in sport or ensuring that as many people in East Renfrewshire get the opportunity to enjoy the benefits of sport and physical activity.

Enjoy East Ren's Community Sports team provides a fun, safe, and inclusive environments that supports wellbeing and encourage participation. The programme offers sports sessions for children and young people in athletics, badminton, basketball, football, gymnastics, netball, and tennis. The delivery of our sports coaching programme across East Renfrewshire reached 1,967 children and young people – an increase of 14% on last year, with around 90% occupancy across our classes.

Underpinning this performance was the ability to continue to grow and develop our workforce, through the Sports Leadership Academy, providing employment for graduates. Likewise, the widening of volunteering opportunities for young people to gain experience as aspiring coaches, gaining recognition through Saltire Awards and Duke of Edinburgh Award scheme. Finally, investing in our existing workforce, to match their ambitions to develop in their sport, by supporting them with learning and development opportunities through a variety of National Governing Body certification and qualifications.

School Holiday camps remained a central focus of the service providing a holiday hunger service to vulnerable pupils and a mainstream sports and activity opportunity for children across East Renfrewshire during the school holidays. A combination of free places, subsidised concession places and commercially charged places are offered to widen access as much as possible.

Finally, work within our communities has seen an increase in clubs engaging with our Community Sport Hub network. The Trust's accreditation scheme has gone from strength to strength - it supports coach education, minimum standards of child protection, with fun, safe and person-centred approaches in our local sports clubs. Over 3,000 players are playing football on a weekly basis through our partnership with the East Renfrewshire Soccer Development Association and more and more teams are joining the ERSDA leagues because of the high quality of the experience. No other local authority area has a small sided football model like ERSDA and it is the envy of the Scottish football community.

Active Schools

This has been another highly successful year for our Active Schools team, who work in partnership with every primary and secondary school in East Renfrewshire to support the delivery of quality sporting opportunities for thousands of children and young people in the area. This includes extra-curricular activities and programme; leadership opportunities; events, competitions and tournaments; holiday camps, celebratory events and working with local clubs to develop pathways.

This year, we teamed up with national cycling charity Cycling Scotland to support and train nursery staff and provide resources to allow children to learn to cycle at nursery through the Play on Pedals initiative. Over 200 children, around 20% of pre-school aged children attending local council nurseries, received training initially, which is now being rolled out across nurseries in the region.

The Active Schools *EmpOUR East Ren* programme continues to change the landscape of female participation within sports and physical activities in the area. This program aims to empower young women by fostering a sense of belonging, developing confidence, supporting wellbeing, and lifelong engagement.

Our Sports Leadership Academy continues to thrive, enabling us to bring highly motivated, knowledgeable young people to the workforce, ready to engage in delivering sport and physical activities with the East Renfrewshire.

Inclusion

The *For Your Entertainment* (FYE) programme operated successfully for another year, providing vulnerable children with free access to activities like gym membership, sports and arts activities, swimming lessons and vital places on our Holiday Camps. The children placed on these programmes are from Social Work and the Education Department. We continue to offer six months free fitness memberships for Resettled Persons, through our partnership with ERC Environment Department.

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Swimming

Our Learn to Swim programme was named Scottish Provider of the Year at the Scottish Swim Awards 2025, with our service now at an all-time high of over 4,000 individuals taking part in their swimming lessons every week. Our service was praised for its ‘family-first ethos’ approach and our commitment to inclusivity was recognised as part of the award win, along with our strong focus on community partnerships. The judges were particularly impressed our “targeted support for pupils requiring additional assistance, specialised sessions for young people with additional support needs, and dedicated female-only classes that promote cultural inclusion and body confidence”.

We’re proud to train swimming teachers of the future, to ensure we can continue delivering the best quality programme for young swimmers and keep young people safe in the water. We run three courses every year, working in partnership with Scottish Swimming and following the National Swimming Framework, to deliver the Scottish Swimming Teaching Qualification (SSTQ Level 7). The five-week course takes place online and at our swimming pools, giving participants training in pools with the support of experienced swim instructors.

This year, we worked with groups of pupils from high schools across East Renfrewshire through a partnership with East Renfrewshire's education department. The pupils successfully completed their Swimming Teaching Qualification (SCQF Level 7) and progressed to roles as Enjoy East Ren swim teachers, supporting children on their swimming journey.

Our intensive swimming lessons during school holidays and fun Aquazone classes help children become more confident and develop core aqua skills. Our partnership with REN 96 swimming club continues to evolve and allows us to deliver a pathway into competitive swimming through our Learn to Swim programme.

Venues

We’re now welcoming over 838,000 annual visitors to our four leisure centres, an increase of 16% compared to last year, and over 766,000 people used our community facilities in the last year.

Recruitment presents our biggest challenge with a large number of vacancies in frontline staff positions which has led to a requirement to rely on overtime and casual staffing to maintain stable operational opening and compliance with Health and Safety staffing levels.

Work continued on the new Eastwood Park Leisure Centre. A Main Contractor was appointed; briefing and design was concluded in autumn 2025; and advanced works began on site in January 2026. A key milestone was reached in February of 2026 with Financial Close and works beginning on the substructure. The project remains on schedule for autumn 2027 completion and handover.

Libraries

Our ten vibrant and vital libraries are at the heart of our community and continue to evolve, with innovative partnerships.

This year, we welcomed over 12,500 active library members, which is 13% of East Renfrewshire’s population and is higher than the national average of 8%.

Enjoy East Ren’s library doors are open to our community and we hosted regular events for adults and children throughout the year, welcoming authors to events during Book Week Scotland, celebrating reading challenges to encourage children to read during school holidays, hosting *Bookbug* events, Lego clubs and more. Participation in the annual Summer Reading Challenge continues to be high in comparison to other library services. In 2025 1,465 children aged up to 12 years old started the challenge with 8 confirmed completions. Over 40,000 books were issued to children during the Summer Reading Challenge in East Renfrewshire, the fourth highest in Scotland.

This year, our libraries were shortlisted for the prestigious SLIC Project Excellence Award 2025 for our 'Sensory magic' project, which introduced sensory-friendly spaces and dedicated features for neurodivergent visitors.

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We also presented an exciting new project, East Ren Maker Den, featuring new technology for the community to use and explore, and celebrated the refurbishment of Eaglesham Library, presenting a modernised space with more flexibility to host events.

Our libraries continue to host important conversations around the environment and climate change in partnership with SEPA, with air quality events, panel discussions and activities. Welly and Halloween Swaps take place at our libraries as part of the *Root Cause* project.

Community Facilities

Highlights in 2025/26 include the following:

- Refurbished part of the non-public areas of Eastwood House to accommodate the temporary relocation of East Renfrewshire Council Democratic Services during the refurbishment of Eastwood Headquarters
- In late summer East Renfrewshire Council meetings including Full Council, Cabinet and Committees were relocated to Eastwood House. The Leader, Provost and key offices and officers also moved into the House.
- Existing group and wedding bookings were honoured, with the team managing a complex and sensitive balancing of the programme.

Pitches and Infrastructure

- Phase 2 of Remote Opening was concluded with the system extended to two further sites.
- A revised Planning Submission was made in respect of Mearns Castle track and pitch to extend community use of the facilities.

Business Support Operations and Compliance

The Business Support team continues to play a vital role in ensuring the smooth operation and strategic development of the trust. Key achievements and ongoing initiatives are outlined below:

- Achieved 100% compliance in responding to Freedom of Information (FOI) requests and complaints.
- Maintained a 99% invoice payment rate within 30 days, demonstrating strong financial discipline.
- Ongoing process reviews and streamlining efforts are encouraging greater use of online and self-service options by customers.
- Continued support for community sports and arts classes, contributing to local engagement and participation.

Business Development & Change

The Trust continues to explore ways in which we can improve the digital customer journey in venues and online, embedding customer service in the culture of the organisation. The effectiveness of the sophisticated marketing activities, built on refined management information, was reflected in many of the successes noted above, together with our highest sales, retention, customer satisfaction and NPS figures.

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Some highlights in the year included:

Migration to *GoLearn*

The Community Sports, Arts and Drama programmes were successfully migrated to *GoLearn*, delivering a more efficient and scalable booking and administration platform. The project included data migration, process redesign, enhanced reporting, automation, and the configuration of holiday camps and swim programmes. Customers now benefit from an improved registration and booking experience, while staff have access to better management information, streamlined processes, stronger compliance controls, and enhanced tools to monitor participation and programme performance.

Library Card Payments

The Library Card Payments project introduced *SumUp* payment devices across all library locations, enabling customers to make card payments conveniently at every site. The rollout included device installation, staff training, and improvements to reconciliation processes in partnership with Finance. The project has enhanced customer convenience and accessibility while providing staff with a consistent, efficient, and streamlined payment process.

Fitness Class – No Show Management

The Fitness Class No Show Management project introduced a new process to reduce non-attendance at fitness classes through automated customer communications, updated terms and conditions, enhanced reporting, and clear dispute management procedures. The initiative has improved class utilisation and availability for customers while providing staff with better visibility and management of attendance patterns. Early results show a significant reduction in no-show rates from 18% to 6%, helping maximise capacity and improve the overall customer experience.

***Gladstone 360* Implementation**

Gladstone 360 was successfully implemented across all leisure centres, replacing the previous Plus2 front-of-house system. The project included a full review of operational processes, system configuration, staff engagement, testing, training, and post-implementation support. Customers benefit from a more modern and reliable service experience, while staff have improved tools, streamlined workflows, enhanced system capability, and strengthened financial controls to support efficient day-to-day operations.

Theatre Merchandise Card Payments

Card payments for theatre merchandise were successfully introduced ahead of the pantomime season, providing customers with a more convenient and flexible payment option. The project included system configuration, terminal deployment, testing, and collaboration with Finance to ensure accurate income management. Benefits include an improved customer experience, more efficient transaction processing for staff, and strengthened revenue control and reporting.

WiFi Printing in Libraries

A pilot WiFi and remote printing service was introduced in libraries, enabling customers to print directly from personal devices or upload documents online for collection. The project included hardware installation, software configuration, and staff training, improving accessibility and convenience for customers while providing staff with a modern, efficient printing solution that supports evolving customer needs.

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Financial review

The Trust reported an operating surplus of £612k (loss of £33k excluding pension service cost) for the year ended 31 March 2026 (2025: £182k surplus; £274k gain excluding pension service costs), which was in line with expectations. This is before allowing for the net actuarial loss £645k respect of the multi-employer defined benefit pension scheme (2025: gain of £92k).

In summary, the financial position for the year ended 31 March is noted below:	Year ended 31 March 2026 £'000	Year ended 31 March 2025 £'000	Movement £'000
Income	13,966	13,009	957
Net Income	612	182	430
Actuarial (losses)/gains	(645)	92	(737)
Total Funds (after retirement benefit scheme losses)	3,064	3,097	(33)

Reserves policy

During 2025/26 the Trust agreed for the unrestricted non-designated reserves to remain at £800k. It was deemed that this would provide a small amount of insulation to the ongoing cost pressures primarily on higher staff costs due to NI increases and Local Government pay awards. This is regularly monitored and reviewed annually by the Finance, Audit and Risk committee.

At the year end the charity had a total deficit of £33k (2025: surplus of £274k). There was a surplus of funds of £3,064k (2025: surplus of £3,097k), of which £109k (2025: £79k) was restricted and £2,955k (2025: £3,018k) was unrestricted. Of this amount, £600k was designated for Growth activities, £600k for equipment for the new Eastwood Park Leisure Centre, £765k for a Resilience Fund for future cost pressures, £154k to support the Digital programme and £36k in respect of fixed assets, leaving free reserves of £800k.

The trustees will continue to strive to maintain the level of £800k unrestricted non-designated level of reserves in line with the reserves policy, but also to continue to rely on assurances of ERC as the sole member, to fund the Trust to meet its liabilities as they fall due, should the Trust be unable to do so.

Investment policy

ERC manage treasury investments on behalf of the Trust, following their own organisational investment policy, primarily aimed at mitigating risk associated with safeguarding funds, ensuring liquidity of these funds and finally investment returns. As a result, the policy aims to invest cash and cash-like investments up to a maximum level on acceptable counterparties. Activity is monitored regularly and the policy is reviewed annually. Any surplus funds held by the Trust are placed on deposit via ERC in line with the Treasury Management Policy.

Fixed Assets

The Trust has a maintenance lease agreement with ERC for the use of the buildings and certain equipment linked with the charitable activities and as such these assets do not belong to the Trust.

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Plans for future periods

In March 2026 the Board agreed a budget and business plan for the year to March 2027, which was approved by East Renfrewshire Council later that month. The focus is on sustaining the exceptional growth and successes of previous years whilst managing and absorbing the significant external cost pressures.

Record gym membership numbers, Learn to Swim members and theatre attendances have all provided a very sound trading foundation in recent years, and to this we have added record community sports participation and sports pitch usage. The business plan highlights these as key areas to maintain. A crucial part of any success in this regard will be our people, and the Trust's People Strategy, and our underlining mission, vision and values will be revisited and refreshed in the coming year to help realise our future aims.

The Trust and senior managers were heavily involved in the development of the Council's new plan – *A Place to Grow.* Trust programmes and activities are integral to the plan's three pillars: Our Children & Young People Flourish; Our Communities and Places Thrive; and We All Live Well. The Trust's' own rebrand, Enjoy East Ren, is a natural complement to these.

We reported to Cabinet on the first successful years of delivery against the Council's new five year Sports & Physical Activity; Public Libraries & Information; and Arts & Heritage Strategies.

With a settled design, business planning was further refined and developed for the new Eastwood Leisure Centre, and operational groups were developed to look at programming, and wider operational planning.

Meanwhile significant inflationary pressures – particularly in payroll costs – have had to be absorbed. This, together with significant pressures on our partner East Renfrewshire Council's budget, have resulted in a challenging budget necessitating some draw on reserves. The immediate forecast is that these challenges will be compounded in future years.

Structure, governance and management

East Renfrewshire Culture & Leisure (ERCL) is a company limited by guarantee, with charitable status and governed by its Articles of Association. In addition to being regulated by the Companies Act (2006), the company is also subject to the charities regulator in Scotland, OSCR (Office of the Scottish Charity Regulator). The sole member is East Renfrewshire Council (ERC) and this makes the company a subsidiary arms-length external organisation (ALEO) of ERC.

The Company is responsible, under contract, for the strategic and operational management of ERC's Arts and Culture, Sport and Leisure Facilities, Community Facilities, Sports Development and Libraries.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Professor Grant Jarvie (Chair)	
Dalvir Johal	
Rob Crusher	
Councillor Paul Edlin	
Steven Larkin	
Councillor Colm Merrick	
Councillor Andrew Anderson	
Councillor Owen O'Donnell	(Resigned 10 September 2025)
Susie Malcolm	
Julie Ann McHale	(Appointed 10 September 2025)

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Recruitment and appointment of trustees

There are nine members of the company who act as trustees (in line with the Articles of Association) comprising of:

- a maximum of four Council Trustees
- a maximum of four Independent Trustees
- a maximum of one Employee Representative Trustee

They have oversight of the company subject to providing the services in accordance with the Legal Agreement reached with ERC and provide strategic direction to the Chief Executive and their management team.

Recruitment

Authority and responsibility for the appointment of Council Trustees sits with ERC who allocate this responsibility to four ERC Councillors.

Authority and responsibility for the recruitment of Independent Trustees is delegated by the Board of Directors to the Nominations Committee.

Selection of the Employee Representative Trustee, is agreed upon amongst Eligible Employee Representatives from time to time and this individual agrees to act as an Employee Representative Trustee.

Training to new Board Members is provided as an induction by legal advisors prior to their first Board Meeting.

Policies and procedures for induction and training of trustees

An induction training process is in place for all new trustees, and this covers both the strategic and operational issues affecting the charity. The ongoing training needs of the directors are considered by the Board, supported by a skills assessment and where appropriate internal and external training is provided.

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Management arrangements

The Board meets quarterly to consider company business with decisions taken to set the overall strategy for the business as well as to monitor its activities. Management are charged with the task of implementing these decisions. The Board can also refer decision making on Independent Directors; Chief Executive recruitment; overseeing of company finances; approving finance reports and disciplinary appeals to sub committees.

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

Key Management Personnel

Chief Executive - Anthony McReavy
Director of Finance and Business - Margaret McQueen
Head of Operations - Andrew Whiteford
Head of Communities and Arts - Moira McFadden (resigned 21 January 2026)
Head of Sport and Physical Activity - Ian Pye
Head of Libraries and Information Services - Scott Simpson
Head of Sales and Marketing - Jude Smith

The remuneration for senior staff is set at the levels prescribed in the grading and job evaluation process set out by ERC and adopted by ERCL and managed within the provisions of the Board Charter. The majority of the management team previously worked for the council and were transferred to the charity under TUPE regulations.

The full Board met four times during the period ended 31 March 2026. These meetings were held with management representatives to consider the business of the Company.

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

Finance, Audit and Risk Committee – met four times in the year and is responsible for monitoring the financial performance of the Trust; for the recruitment and appointment of an external auditor to audit the final accounts for submission to Companies House and OSCR; the review of any internal Audits; and monitoring the company's Risk Register.

HR, Health & Safety and Appeals Committee – the committee met twice during the year and acts as the focal point for all matters relating to the management of Fire, Security and Health and Safety; development of the People Strategy and HR Polices; oversight of absence and staff development; responsible for hearing and determining appeals against dismissal and appeals against all disciplinary action taken by the Chief Executive and to consider and reach decisions on Stage 3 grievances by employees in terms of the Trust's Grievance Procedure; responsible for recommending appropriate individuals for the appointment as Independent Trustees and Employee Representative to form the Board and responsible for the recruitment and appointment of the Chief Executive.

Trustee representation on Board Committees are:

Finance Audit & Risk Committee:
Dalvir Johal (Chair)
Prof. Grant Jarvie
Cllr Owen O'Donnell
Susie Malcolm

Health & Safety, HR, Appeals & Appointments Committee:
Rob Crusher (Chair)
Cllr Paul Edlin
Steven Larkin
Cllr Colm Merrick

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Risk management

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

Managing risks effectively is essential in achieving the Trust's strategic outcomes and targets, creating confidence among service users and the public, and ensuring effective governance. Effective risk management also allows delivery of service improvements taking account of the context and environmental factors.

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

The management team carries out an annual risk analysis, and a Risk Register with appropriate actions is identified to minimise the impact on service delivery and overall performance. This register is reviewed on a monthly basis and reported to the Finance, Audit and Risk Committee twice yearly, who then scrutinise the progress of the register and where appropriate report to the Board to assist in managing the risks to the Trust.

The main external risk to ERCL is the continued funding required from ERC to allow the Trust to deliver services on the Council's behalf. The Board are delighted that the Council committed £6.1m by way of a base service fee to the Trust in 2025/26 which was supplemented by a capital programme to help enhance and improve both new and existing facilities. For 2026/27 ERC has committed a base service fee of £6.1m. Discussions are continuing in relation to longer term funding arrangements to enable the Trust to plan for future service delivery improvements.

In addition, the Trust is insured by Zurich, who review the cover provided on an annual basis to highlight any uninsured risks and exposure elements of cover that require adjusting or deleting. Insurance cover based on this assessment is in place.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of East Renfrewshire Culture & Leisure Limited for the purpose of company law, are responsible for preparing the Trustees' 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 year.

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 estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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Auditor

In accordance with the company's articles, a resolution proposing that Wbg (Audit) Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

DocuSigned by:
Dalvir Johal
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Dalvir Johal

8 September 2026

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EAST RENFREWSHIRE CULTURE & LEISURE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EAST RENFREWSHIRE CULTURE & LEISURE LIMITED

Opinion

We have audited the financial statements of East Renfrewshire Culture & Leisure Limited (the 'charitable company') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

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

- 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; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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Explanation as to what extent the audit was considered capable of detecting irregularities including fraud
We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

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

- The nature of the company and the sector; and
- Our enquiries of management about their identification and assessment of the risks of irregularities.

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

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

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

- Posting inappropriate journal entries.

Audit response to the risks identified;
Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management and the audit committee concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance and reviewing internal audit reports; In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and, evaluating business rationale of any significant transactions that are unusual or outside the normal course of business.
- We scrutinised the journals listing for the following
    - Duplicate journal entries; and
    - Journals with detail which included key phrases or words

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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EAST RENFREWSHIRE CULTURE & LEISURE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF EAST RENFREWSHIRE CULTURE & LEISURE LIMITED

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Wbg (Audit) Limited
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Scott Gillon BA(Hons) FCCA CA (Senior Statutory Auditor)
For and on behalf of Wbg (Audit) Limited
Statutory Auditor
168 Bath Street
Glasgow
G2 4TP
8 September 2026

Wbg (Audit) Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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EAST RENFREWSHIRE CULTURE & LEISURE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds general 2026 £'000	Unrestricted funds pension 2026 £'000	Restricted funds 2026 £'000	Total 2026 £'000	Unrestricted funds general 2025 £'000	Unrestricted funds pension 2025 £'000	Restricted funds 2025 £'000	Total 2025 £'000
Income and endowments from:									
Charitable activities	**3**	12,035	-	438	12,473	11,409	-	525	11,934
Other trading activities	**4**	38	-	-	38	33	-	-	33
Investments	**5**	181	1,198	-	1,379	214	746	-	960
Other incoming resources	**6**	76	-	-	76	82	-	-	82
Total income		12,330	1,198	438	13,966	11,738	746	525	13,009
Expenditure on:									
Raising funds									
Other trading activities	**7**	21	-	-	21	21	-	-	21
Charitable activities	**8**	12,366	553	414	13,333	11,487	838	481	12,806
Total expenditure		12,387	553	414	13,354	11,508	838	481	12,827
Net income/(expenditure)		(57)	645	24	612	230	(92)	44	182
Transfers between funds		(6)	-	6	-	-	-	-	-
Other recognised gains and losses:									
Actuarial gains/(losses) on defined benefit pension schemes		-	(645)	-	(645)	-	92	-	92
Net movement in funds	**10**	(63)	-	30	(33)	230	-	44	274

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EAST RENFREWSHIRE CULTURE & LEISURE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds general 2026 £'000	Unrestricted funds pension 2026 £'000	Restricted funds 2026 £'000	Total 2026 £'000	Unrestricted funds general 2025 £'000	Unrestricted funds pension 2025 £'000	Restricted funds 2025 £'000	Total 2025 £'000
Reconciliation of funds:									
Fund balances at 1 April 2025		3,018	-	79	3,097	2,788	-	35	2,823
Fund balances at 31 March 2026		2,955	-	109	3,064	3,018	-	79	3,097

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 25 to 47 form part of these financial statements.

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EAST RENFREWSHIRE CULTURE & LEISURE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £'000	2026 £'000	2025 £'000	2025 £'000
Fixed assets					
Tangible assets	**14**		36		68
Current assets					
Stocks	**16**	17		16	
Debtors	**17**	2,437		2,484	
Cash at bank and in hand		3,898		3,568	
		6,352		6,068	
Creditors: amounts falling due within one year	**18**	(3,324)		(3,039)	
Net current assets			3,028		3,029
Total assets less current liabilities			3,064		3,097
Defined benefit pension liability	**20**		-		-
The funds of the charitable company					
Restricted income funds	**21**		109		79
Unrestricted funds - general	**22**		2,955		3,018
			3,064		3,097

The notes on pages 25 to 47 form part of these financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and are for circulation to the members of the company.

The financial statements were approved by the Trustees on 8 September 2026 and signed on their behalf by:

Signed by:
Grant Jarvie
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Professor Grant Jarvie (Chair)

DocuSigned by:
Dalvir Johal
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Dalvir Johal

Company No: SC486489

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EAST RENFREWSHIRE CULTURE & LEISURE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £'000	2026 £'000	2025 £'000	2025 £'000
Cash flows from operating activities					
Cash generated from operations	**25**		149		370
Investing activities					
Purchase of tangible fixed assets		-		(22)	
Investment income received		181		214	
Net cash generated from investing activities			181		192
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			330		562
Cash and cash equivalents at beginning of year			3,568		3,006
Cash and cash equivalents at end of year			3,898		3,568

The notes on pages 25 to 47 form part of these financial statements.

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1 Accounting policies

Charity information

East Renfrewshire Culture & Leisure Limited is a private company limited by guarantee incorporated in Scotland. The registered office is 1 Burnfield Avenue, Giffnock, Glasgow, G46 7TL. The sole member is East Renfrewshire Council (ERC) and this makes the company a subsidiary arms-length external organisation (ALEO) of ERC.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £'000.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The principal accounting policies adopted are set out below.

1.2 Going concern

On the basis of assurances provided by East Renfrewshire Council, there are no material uncertainties about the charity's ability to continue as a going concern. At 31 March 2026 the balance sheet shows net assets of £3,064k.

The charity prepared budgets and cashflows which, at the time, demonstrated that it would be able to pay all of its liabilities, including pension contributions, as they fall due.

Accordingly, the Trustees have prepared the financial statements on the going concern basis.

1.3 Charitable funds

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 21.

1.4 Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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1 Accounting policies **(Continued)**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), any general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 19).

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

- Expenditure on charitable activities includes the direct costs incurred and other activities undertaken to further the purposes of the charity and their associated support costs;
- Raising funds – other trading activities includes the cost of goods purchased by the charity for resale;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on time spent. The allocation of support and governance costs is analysed in note 9.

1.6 Tangible fixed assets

Tangible fixed assets are held at cost less accumulated depreciation and any impairment. Tangible fixed assets costing more than £5,000 are capitalised and included at cost.

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

Fixtures and fittings	5 years
Equipment	3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

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1 Accounting policies **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

Basic financial assets

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

Basic financial liabilities

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

1.11 Taxation

The charity is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Charitable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

1.12 Employee benefits

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

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

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

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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1 Accounting policies **(Continued)**

1.14 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities (SOFA) as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the SOFA.

1.15 Pensions

The company operates a defined benefit pension scheme. In accordance with the Financial Reporting Standard 102, the operating and financing costs of defined benefit plans are recognised separately in the SOFA: service costs are systematically spread over the service lives of employees, and financing costs are recognised in the periods in which they arise.

1.16 Contingent liabilities

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

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

2 Critical accounting estimates and judgements

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

The Trustees are satisfied that the accounting policies are appropriate and applied consistently.

Key sources of judgement have been applied as follows:

Depreciation of fixed assets – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

Allocation of expenditure between activities – Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.

Key sources of estimation have been applied as follows:

Pension Liability

The determination of any pension scheme surplus or deficit is based on assumptions determined with independent actuarial advice. The assumptions used include discount rate, inflation, pension increases, salary increases, the expected return on scheme assets and mortality assumptions. These assumptions will vary from year to year, as will the value of assets, and will be dependent on circumstances at the date of valuation. Refer to note 20 for details of pension commitments.

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3 Income from charitable activities

	Arts & Culture 2026 £'000	Community Facilities 2026 £'000	Libraries 2026 £'000	Sports & Leisure 2026 £'000	ERC Service Agreement 2026 £'000	Total 2026 £'000	Total 2025 £'000
Charitable activities	835	904	89	4,593	6,052	12,473	11,934
Analysis by fund							
Unrestricted funds - general	835	892	41	4,215	6,052	12,035	11,409
Restricted funds	-	12	48	378	-	438	525
	835	904	89	4,593	6,052	12,473	11,934

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Charitable trading income

Income received under the Services Agreement with ERC relates to all charitable activities.

Included within income from charitable activities are government grants of £66k (2025: £58k) from NHS received towards the costs of delivering the Live Active and Vitality programmes together with grants from ERC of £252k (2025: £260k) towards the costs of delivering the Active Schools and Schools Sports Funding programmes and £24k (2025: £25k) towards costs in relation to the Community Sports. Also included is funding from ERC in relation to the Wellbeing Grant of £Nil (2025: £3k) and Leadership Academy of £3k (2025: £2k) and £3k was received from SEPA (2025: £8k).

Previous year:	**Arts & Culture 2025 £'000**	**Community Facilities 2025 £'000**	**Libraries 2025 £'000**	**Sports & Leisure 2025 £'000**	**ERC Service Agreement 2025 £'000**	**Total 2025 £'000**
Charitable activities	839	892	73	3,977	6,153	11,934
Analysis by fund						
Unrestricted funds - general	839	775	40	3,602	6,153	11,409
Restricted funds	-	117	33	375	-	525
	839	892	73	3,977	6,153	11,934

4 Income from other trading activities

	Unrestricted funds 2026 £'000	**Unrestricted funds 2025 £'000**
Resale of goods	38	33

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5 Income from investments

	Unrestricted funds general 2026 £'000	Unrestricted funds pension 2026 £'000	Total 2026 £'000	Unrestricted funds general 2025 £'000	Unrestricted funds pension 2025 £'000	Total 2025 £'000
Interest on deposits	181	-	181	214	-	214
Return on assets - defined benefit pension	-	1,198	1,198	-	746	746
	181	1,198	1,379	214	746	960

6 Other incoming resources

	Unrestricted funds 2026 £'000	Unrestricted funds 2025 £'000
Other income	76	82

7 Expenditure on raising funds

	Unrestricted funds 2026 £'000	Unrestricted funds 2025 £'000
Other trading activities		
Cost of goods sold	21	21

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8 Expenditure on charitable activities

	Arts & Culture 2026 £'000	Community Facilities 2026 £'000	Libraries 2026 £'000	Sports & Leisure 2026 £'000	Total 2026 £'000
Direct costs					
Staff costs	497	898	1,073	6,026	8,494
Depreciation and impairment	2	10	-	3	15
Property costs	-	82	60	402	544
Transport costs	2	-	21	3	26
Supplies and services	462	275	163	252	1,152
	963	1,265	1,317	6,686	10,231
Share of support and governance costs (see note 9)					
Support	163	296	352	1,978	2,789
Governance	19	33	40	221	313
	1,145	1,594	1,709	8,885	13,333
Analysis by fund					
Unrestricted funds - general	1,141	1,549	1,704	7,972	12,366
Unrestricted funds - pension	-	-	-	553	553
Restricted funds	4	45	5	360	414
	1,145	1,594	1,709	8,885	13,333

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8 Expenditure on charitable activities **(Continued)**

Previous year:	Arts & Culture	Community Facilities	Libraries	Sports & Leisure	Total
	2025	2025	2025	2025	2025
	£'000	£'000	£'000	£'000	£'000
Direct costs					
Staff costs	414	875	964	5,349	7,602
Depreciation and impairment	3	11	3	4	21
Property costs	-	163	49	380	592
Transport costs	1	2	19	2	24
Supplies and services	590	261	166	322	1,339
	1,008	1,312	1,201	6,057	9,578
Share of support and governance costs (see note 9)					
Support	158	335	366	2,035	2,894
Governance	19	38	42	235	334
	1,185	1,685	1,609	8,327	12,806
Analysis by fund					
Unrestricted funds - general	1,178	1,627	1,576	7,106	11,487
Unrestricted funds - pension	-	-	-	838	838
Restricted funds	7	58	33	383	481
	1,185	1,685	1,609	8,327	12,806

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9 Support costs allocated to activities

		Arts & Culture	Community Facilities	Libraries	Sports & Leisure	Total	Total
		2026	2026	2026	2026	2026	2025
		£'000	£'000	£'000	£'000	£'000	£'000
	Basis of allocation						
Staff costs	*W/A of payroll costs*	122	220	263	1,478	2,083	2,225
Depreciation	*W/A of payroll costs*	1	2	2	12	17	16
Office Running Costs- cleaning, stationary, telephones, training	*W/A of payroll costs*	1	3	3	18	25	37
Equipment	*W/A of payroll costs*	16	28	34	188	266	216
Consultancy & professional	*W/A of payroll costs*	1	2	2	13	18	24
Supplies & Services	*W/A of payroll costs*	2	3	4	20	29	16
Travel costs	*W/A of payroll costs*	-	1	1	6	8	6
Advertising & Publicity	*W/A of payroll costs*	4	8	10	54	76	87
Miscellaneous	*W/A of payroll costs*	-	1	1	4	6	34
Irrecoverable VAT	*W/A of taxable income*	9	15	18	104	146	112
Bank charges	*W/A of payroll costs*	1	2	2	10	15	14
Subscription and insurance	*W/A of payroll costs*	6	11	12	71	100	107
Governance	*W/A of payroll costs*	19	33	40	221	313	334
		182	329	392	2,199	3,102	3,228

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Governance costs comprise:	2026 £'000	2025 £'000
Staff costs	298	318
Audit fees	14	12
Legal and professional	1	4
	313	334

10 Net movement in funds

	2026 £'000	2025 £'000
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	14	12
Depreciation of owned tangible fixed assets	32	37

11 Trustees

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2025: £nil). Expenses paid to the Trustees in the year totalled £nil (2025: £nil). No trustees waived expenses which they were eligible to claim during the year. (2025: £nil). During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2025: none). One trustee donated £200 to the charity in the year (2025: None)

12 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	443	422

Employment costs	2026 £'000	2025 £'000
Wages and salaries	8,878	8,179
Social security costs	930	664
Other pension costs	1,067	1,302
	10,875	10,145

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12 Employees **(Continued)**

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2026 Number	2025 Number
£60,001 to £70,000	6	3
£70,001 to £80,000	2	2
£90,001 to £100,000	1	-
£100,001 to £110,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £'000	2025 £'000
Aggregate compensation	653	583

The Trustees are not in a position to disclose the benefit to key management personnel from the actuarial movement in the pension, as in the Trustees' opinion, the fee payable to the actuaries to obtain the information was disproportionate to the benefit to the reader. The Trustees did not consider that this was reasonable use of charitable funds.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Fixtures and fittings	Equipment	Total
	£'000	£'000	£'000
Cost			
At 1 April 2025	105	144	249
At 31 March 2026	105	144	249
Depreciation and impairment			
At 1 April 2025	73	108	181
Depreciation charged in the year	13	19	32
At 31 March 2026	86	127	213
Carrying amount			
At 31 March 2026	19	17	36
At 31 March 2025	32	36	68

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15 Fixed Asset Investments

The charity owns the entire ordinary share capital of, 1 share of £1 each, of East Renfrewshire Culture & Leisure (Trading) Limited, a company limited by shares and incorporated in Scotland.

The company was dormant throughout this year and last.

16 Stocks

	2026 £'000	2025 £'000
Finished goods and goods for resale	17	16

17 Debtors

Amounts falling due within one year:	2026 £'000	2025 £'000
Trade debtors	123	186
Amounts owed by subsidiary undertakings	2,131	2,116
Other debtors	51	51
Prepayments and accrued income	132	131
	2,437	2,484

18 Creditors: amounts falling due within one year

	Notes	2026 £'000	2025 £'000
Other taxation and social security		480	467
Deferred income	**19**	2,338	2,128
Trade creditors		15	14
Other creditors		77	68
Accruals		414	362
		3,324	3,039

19 Deferred income

	2026 £'000	2025 £'000
Other deferred income	2,338	2,128

Deferred income is included in the financial statements as follows:

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19 Deferred income **(Continued)**

	2026	2025
	£'000	£'000
Deferred income is included within:		
Current liabilities	2,338	2,128

	2026	2025
	£'000	£'000
Movements in the year:		
Deferred income at 1 April 2025	2,128	590
Released from previous periods	(2,128)	(590)
Resources deferred in the year	2,338	2,128
Deferred income at 31 March 2026	2,338	2,128

Deferred income comprises income from leisure activities and grant income received in advance for 2026/27.

20 Retirement benefit schemes

Defined contribution schemes	2026 £'000	2025 £'000
Charge to profit or loss in respect of defined contribution schemes	514	464

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

Defined benefit schemes

The Strathclyde Pension Fund (SPF) is a funded defined benefit scheme, with assets held in separate trustee-administered funds. The total contributions made for the year ended 31 March 2026 were £1,491k (2025: £1,703k), of which employer's contributions totalled £1,045k (2025: £1,291k) and employee's contributions totalled £446k (2025: £412k).

Key assumptions

	2026	2025
	%	%
Discount rate	6.3%	5.8%
Expected rate of increase of pensions in payment	3%	2.75%
Expected rate of salary increases	3.7%	3.45%

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20 Retirement benefit schemes **(Continued)**

Mortality assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2023 model, with a 15% weighting of 2023 (and 2022) data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 for the Employer are summarised below:

	2026 Years	**2025 Years**
Retiring today		
- Males	19.6	19.2
- Females	23.5	23.3
Retiring in 20 years		
- Males	20.9	20.5
- Females	24.5	24.4

Amounts recognised in the profit and loss account *Costs/(income):*	**2026 £'000**	**2025 £'000**
Current service cost	1,045	1,291
Net interest on defined benefit liability/(asset)	(1,193)	(741)
Employer contributions	(492)	(453)
Contribution to unfunded benefits	(5)	(5)
Total costs/(income)	(645)	92

Amounts recognised in other comprehensive income *Costs/(income):*	**2026 £'000**	**2025 £'000**
Actual return on scheme assets	(1,276)	584
Return on scheme assets excluding interest income	(1,276)	584
Actuarial changes related to obligations	(959)	(5,820)
Effect of changes in the amount of surplus that is not recoverable	2,880	5,144
Total costs/(income)	645	(92)

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20 Retirement benefit schemes **(Continued)**

The amounts included in the balance sheet arising from the charitable company's obligations in respect of defined benefit plans are as follows:

Liabilities/(assets):	2026 £'000	2025 £'000
Present value of defined benefit obligations	27,397	25,769
Fair value of plan assets	(51,108)	(46,600)
Surplus in scheme	(23,711)	(20,831)
Restriction on scheme assets	23,711	20,831
Total liability recognised	-	-

Movements in the present value of defined benefit obligations	2026 £'000
Liabilities at 1 April 2025	25,769
Current service cost	1,045
Benefits paid	(429)
Contributions from scheme members	446
Actuarial gains and losses	(959)
Interest cost	1,525
At 31 March 2026	27,397

The defined benefit obligations arise from plans which are wholly or partly funded.

Movements in the fair value of plan assets	2026 £'000
Fair value of assets at 1 April 2025	46,600
Interest income	2,718
Return on plan assets (excluding amounts included in net interest)	1,276
Benefits paid	(424)
Contributions by the employer	492
Contributions by scheme members	446
At 31 March 2026	51,108

The actual return on plan assets was £3,994k (2025 - £1,587k).

Fair value of plan assets	2026 £'000	2025 £'000
Equity instruments	51,108	46,600

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20 Retirement benefit schemes **(Continued)**

The actuarial gain of £2,235k is offset against the difference between the current year restriction asset of £23,711k and the prior year restriction asset of £20,831k to arrive at the loss of £645k.

The estimates employer's contributions for the year to 31 March 2027 are £492k.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £'000	Incoming resources £'000	Resources expended £'000	Transfers £'000	At 31 March 2026 £'000
Active Schools	-	249	(246)	-	3
Sports Development	-	3	(3)	-	-
Creative Scotland - Phase 1	14	-	(4)	-	10
Remembering Together	53	-	(1)	-	52
SFA	-	3	(3)	-	-
SFA - McDonald's	2	3	(5)	-	-
ERSDA	-	14	(14)	-	-
Live Active	-	61	(53)	-	8
Vitality	1	5	(6)	-	-
Community Sports Hubs - staffing spend	-	22	(22)	-	-
Community Sports Hubs - activation	-	2	(2)	-	-
Scottish Book Trust	-	1	(1)	-	-
Root Cause	2	-	-	-	2
Macmillan	-	47	(35)	-	12
SMA	-	16	(9)	-	7
Investing in Communities	2	6	(3)	6	11
SEPA	2	3	(3)	-	2
Work ER - Wellbeing	1	-	(1)	-	-
Work ER - Leadership Academy	2	3	(3)	-	2
	79	438	(414)	6	109

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21 Restricted funds **(Continued)**

Previous year:	At 1 April 2024 £'000	Incoming resources £'000	Resources expended £'000	Transfers £'000	At 31 March 2025 £'000
Active Schools	-	249	(249)	-	-
Sports Development	-	11	(11)	-	-
Creative Scotland - Phase 1	16	-	(2)	-	14
Creative Scotland - Phase 2	4	-	(4)	-	-
Creative Scotland - Phase 3	1	-	(1)	-	-
SFA	-	3	(3)	-	-
SFA - McDonald's	-	6	(4)	-	2
ERSDA	-	10	(10)	-	-
Live Active	8	53	(61)	-	-
Scottish Swimming	-	10	(10)	-	-
Vitality	3	5	(7)	-	1
Community Sports Hubs - staffing spend	-	23	(23)	-	-
Community Sports Hubs - activation	-	2	(2)	-	-
Scottish Book Trust	-	1	(1)	-	-
Root Cause	3	-	(1)	-	2
Macmillan	-	32	(32)	-	-
Remembering Together	-	101	(48)	-	53
Investing in Communities	-	6	(4)	-	2
SEPA	-	8	(6)	-	2
Work ER - Wellbeing	-	3	(2)	-	1
Work ER - Leadership Academy	-	2	-	-	2
	35	525	(481)	-	79

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21 Restricted funds **(Continued)**

The Trustees have created the following designated funds:

Transformation/Recovery fund – Fund for delivery of improved swimming customer experience together with development of a robust management information platform.

Fixed asset designated fund - covers the funds which are tied up in fixed assets.

Digital Programme – funds set aside to support the delivery of a new digital programme.

Growth Fund – Funds set aside to invest in growth opportunities.

New EPL Equipment Fund – Fund for equipment in new Eastwood Park Leisure Centre.

Resilience Fund - This is a financial reserve for managing future risks.

Restricted funds comprise:

Creative Scotland – Phase 1 – Funding received through the Scottish Government performance arts venue relief to provide opportunities for supporting artists and creative practitioners to support continued public engagement while the theatre remains closed.

Creative Scotland – Phase 2 – received Scottish Government funding through Creative Scotland Performing Arts Venue Relief Fund round 2 to create commissioning and employment opportunities for freelance artists, professional theatre companies and creative practitioners to help maintain engagement with audiences and the local community through the navigation of the reopening of the theatre to audience/covid-19 restrictions lifting.

Creative Scotland – Phase 3 – Funding to enable cultural organisations, working primarily for public benefit, to rebuild and create opportunities to increase their financial resilience after COVID – 19 pandemic.

ERSDA - Funding received from East Renfrewshire Soccer Development Association. The partnership aims to grow participation in football by strengthening the infrastructure and culture of small-sided football in East Renfrewshire through the employment of venue co-ordinators. They are responsible for ensuring parents, coaches and players of local grassroots football clubs contribute to the creation of positive training and playing environments for players to be nurtured and flourish.

Macmillan – To fund the establishment of a Macmillan fixed-term service for people with cancer in the East Renfrewshire area.

Root Cause - Funded by Scottish Library and Information Council (SLIC) to support communities to tackle the climate crisis. In partnership with Thornliebank Primary School, the outdoor space at Thornliebank library will be transformed into a wildlife haven and useable community space. There will be a year-long programme of events and activities across all libraries to empower individuals to take positive actions towards a greener community.

Investing in Communities - The main objectives of the ICF Grant are to improve the lives and wellbeing of people in Scotland. This is through initiatives including community-led regeneration and projects that tackle inequality and disadvantage. The Trust is delivering activities on behalf of Barrhead Housing Association.

SFA – McDonald’s - The programme aims to provide children between the ages of 5 -11 across Scotland with a fun, safe and enjoyable football experience.

SFA – Core Funding - to support the Football Development Officer post and provide support toward the Scottish Football Associate Football Development Department objectives and national targets of the One National Plan.

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21 Restricted funds **(Continued)**

Active Schools– Sportscotland provide funding for staffing in order to provide more and higher quality opportunities to take part in sport and physical activity before school, during lunchtime and after school, and to develop effective pathways between schools and sports clubs in the local community.

Community Sports Hubs (Staffing and Activation) - Are National Lottery funded and are one of Sportscotland's key programmes which contributes to legacy and supports sport clubs to play their part in a world class sporting system. They bring together local sports clubs and key partners who want to develop and grow the sporting offering in a community and are focused on sustainable, community-led approaches that get clubs working together to develop welcoming, safe and fun environments for sport.

Live Active– Funding from NHS Greater Glasgow & Clyde for a GP referral scheme. Patients are referred to our specialist Physical Activity and Health Advisors and receive bespoke advice and support to set lifestyle goals around increasing their physical activity levels, healthy eating and weight loss or simply living a more positive lifestyle through a tailored activity plan.

Vitality – Funding from HSCP to deliver specifically designed exercise classes for people living with medical conditions such as: Parkinson's disease, MS, Stroke, Cardiac Conditions, Osteoporosis and Cognitive Impairment. The classes are also designed to help older people who have a fear and risk of trips, slips and falls or who are finding their strength and balance is starting to impact on their daily lives.

Sports Development – Funding from Sport Scotland to develop and deliver the ERCL Sports Leadership Academy for secondary school pupils. It also supports the delivery of the ERCL Sports Awards Programme.

Scottish Book Trust – To support Book Week Scotland.

Work ER – Wellbeing - Funding received from the No One Left Behind programme which is managed and delivered by East Renfrewshire Council's Employability team. This has funded a Physical Activity and Wellbeing course (Active8) and provided gym memberships for Work East Ren registered Lone Parent participants who otherwise would not have had access to these resources.

Remembering Together - Remembering Together commissioned artists in all 32 local authority areas in Scotland to co-create with communities to find ways of honouring and remembering people lost due to Covid, and as a way to acknowledge the lasting impacts of Covid. During Phase 2 of the project, the Trust commissioned artists Jeremy Cunningham and Nicola McGuigan to create four memorials developed from the community input gathered during Phase 1.

SEPA - Scottish Environmental Protection Agency (SEPA) made funding available to East Renfrewshire Council's Environment department to be used to raise awareness around environmental issues. The Council is working in partnership with Libraries at the Trust to programme and deliver a series of events, workshops and activities to engage with children and families that would be a normally hard to reach audience for the Council.

Work ER – Leadership Academy - Funding received from the No One Left Behind programme which is managed and delivered by East Renfrewshire Council's Employability team. The funding has supported young people (S5 & S6) participating in ERCL's Sports Leadership Academy to gain sporting and leadership qualifications.

Scottish Swimming – Funding received from Scottish Swimming to support S6 pupils within East Renfrewshire to obtain their Scottish Swimming Teacher Qualification.

SMA (Sportscotland Modern Apprentice Grant) – Funding for individuals in Scotland to earn a wage while gaining skills in Sports Coaching or Active Leisure.

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22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £'000	Incoming resources £'000	Resources expended £'000	Transfers £'000	Gains and losses £'000	At 31 March 2026 £'000
Fixed asset designated fund	68	-	(32)	-	-	36
Digital Programme	238	-	(84)	-	-	154
Growth Fund	600	-	-	-	-	600
New EPL Equipment Fund	600	-	-	-	-	600
Resilience Fund	712	-	-	53	-	765
General funds	800	12,330	(12,271)	(59)	-	800
	3,018	12,330	(12,387)	(6)	-	2,955
Pension fund	-	1,198	(553)	-	(645)	-
	3,018	13,528	(12,940)	(6)	(645)	2,955

Previous year:	At 1 April 2024 £'000	Incoming resources £'000	Resources expended £'000	Transfers £'000	Gains and losses £'000	At 31 March 2025 £'000
Transformation/ Recovery Fund	1,588	-	-	(1,588)	-	-
Fixed asset designated fund	83	-	(37)	22	-	68
Digital Programme	317	-	(79)	-	-	238
Growth Fund	-	-	-	600	-	600
New EPL Equipment Fund	-	-	-	600	-	600
Resilience Fund	-	-	-	712	-	712
General funds	800	11,738	(11,392)	(346)	-	800
	2,788	11,738	(11,508)	-	-	3,018
Pension fund	-	746	(838)	-	92	-
	2,788	12,484	(12,346)	-	92	3,018

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23 Analysis of net assets between funds

	Unrestricted funds 2026 £'000	Restricted funds 2026 £'000	Total 2026 £'000
At 31 March 2026:			
Tangible assets	36	-	36
Current assets/(liabilities)	2,919	109	3,028
	2,955	109	3,064

	Unrestricted funds 2025 £'000	Restricted funds 2025 £'000	Total 2025 £'000
At 31 March 2025:			
Tangible assets	68	-	68
Current assets/(liabilities)	2,950	79	3,029
	3,018	79	3,097

24 Related party transactions

Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

The charity works in partnership with ERC, the ultimate parent of the charity and a related party, with whom transactions have taken place during the year. During the year, ERCL received income of £6,641k (2025: £7,210k) and paid expenditure of £597k (2025: £746k) to ERC. As at 31 March 2026, amounts of £369k (2025: £380k) were receivable from ERC. During the year ERC has also provided a number of support services to the charity on a free basis, and as the value of these is not readily determined they have not been recognised as Donated Services.

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25	Cash generated from operations	2026 £'000	2025 £'000
	Surplus for the year	612	182
	Adjustments for:		
	Investment income recognised in statement of financial activities	(181)	(214)
	Depreciation and impairment of tangible fixed assets	32	37
	Difference between pension charge and cash contributions	(645)	92
	Movements in working capital:		
	(Increase) in stocks	(1)	(2)
	Decrease/(increase) in debtors	47	(1,428)
	Increase in creditors	75	165
	Increase in deferred income	210	1,538
	Cash generated from operations	149	370