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Registered Company No: SC190521

Registered Charity No: SCO28909

ROSEMOUNT LIFELONG LEARNING
(A company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009

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ROSEMOUNT LIFELONG LEARNING
(A company limited by guarantee)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity name: Rosemount Lifelong Learning

**Registered office
and operational address:** 221 Millburn Street, Glasgow G21 2HL

Charity registration number: SC190521

Company registration number: SC028909

Trustees:

Elizabeth Wilson	Chairperson
Francine Bucumi	Vice Chairperson
Mary MacKay	Treasurer
Harry Agyako	
Brian Corbett	
Arlene England	
Liz McIlroy	
Winnie Nixon	
Gill Scott	
Christina Young	
Peter Sama	
Edmund Monaghan	

Company Secretary: Fiona Forsyth

Senior Management team:

Project Manager	Fiona Forsyth
Finance Manager	Kam McMillan
Childcare Manager	Angela Cameron
Depute Childcare Manager	Geraldine O'Brien
Information, Support and Guidance Co-ordinator	Joan McManus
Flexicentre Co-ordinator	Cath McGee

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

Bankers: Royal Bank of Scotland
Glasgow Parkhead Branch
1304 Duke Street
Glasgow
G31 5PZ

ROSEMOUNT LIFELONG LEARNING

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Report of the Trustees for the year ended 31 March 2009

The directors of the charitable company are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2009. The legal and administrative information on page one forms part of this report.

Directors and Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees who served during the year and since the year end except as noted below, were as follows:

Elizabeth Wilson (Chairperson), Francine Bucumi (Vice Chairperson), Mary MacKay (Treasurer), Harry Agyako, Brian Corbett, Arlene England, James Gow, Therese Kankindi, Liz McIlroy, Ed Monaghan, Winnie Nixon, Peter Sama, Gill Scott, Christina Young.

Peter Sama was appointed on 1 September 2008. Therese Kankindi stood down at the AGM on 2 March 2009. Ed Monaghan was elected on 2 March 2009 and James Gow was appointed on 1 June 2009.

Structure, governance and management

Governing document

The organisation is a company limited by guarantee, incorporated on 14 October 1998 and registered as a charity with the Inland Revenue on 28 October 1998. The company was established under a Memorandum and Articles which established the objects and powers of the charitable company and the charity is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as Member Directors. Under the requirements of the Memorandum and Articles of Association the Member Directors are elected at an Annual General Meeting from members of Rosemount Lifelong Learning. Membership is open to residents of Glasgow. At each Annual General Meeting, the two Member Directors who have been longest appointed stand down and may then put themselves forward for re-election. Non members may be appointed as Appointed Directors.

Most of the Member Directors are local people who have benefited from childcare and training at the centre and who have an excellent understanding of the issues facing local families as well as the organisation's operational issues. During the last year, the Board has been strengthened by the recruitment of three new directors with expertise in research, finance and management. The Board of Directors meet bi-monthly, with support from a sign language interpreter and a crèche for directors' children.

Trustee induction and training

As current or former services users, many Trustees are already familiar with the practical work of the charity. All Trustees receive an information pack which includes the policies and procedures of the organisation including its mission and aims, the resourcing and the current financial position as set out in the latest audited accounts and Business plan, and the findings of external evaluations. Training events are provided for Trustees explaining the rights and responsibilities of Directors. More specialised training is provided for Directors who are Office Bearers.

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Risk Management

The Board of Directors approved a Business plan for 2007 - 2010, which examines external risks to funding and identifies potential strategies for diversifying income. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to the organisation. All staff and volunteers who work with children or vulnerable adults are subject to Disclosure Scotland checks. Quality is also assured by the Care Commission, HMI inspectors and the Scottish Qualifications Authority

Organisation structure

The members of Rosemount Lifelong Learning's Board of Directors meet bi-monthly. The Project Manager and Company Secretary and the Finance Manager also attend the meetings but have no voting rights. The Personnel and Finance sub committees of the Board of Directors meet to discuss specific operational issues as required.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Project Manager along with the Finance Manager and other members of the management team. The Project Manager is responsible for ensuring that the charity delivers the services specified and that the key performance indicators are met. The Managers are responsible for the day to day operational management of services, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Related parties

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policies and strategies, including Community Planning, Community Health and Care planning, the Glasgow Adult Literacy and Numeracy Action plan, the Scottish Government Economic Strategy especially 'learning skills and well being', 'equity', several Scottish childcare strategies including 'Getting it Right for every child' and 'Hidden Harm – responding to the needs of children of problem drug users' and the UK Child Poverty strategy. Managers, staff and Directors participate in specialised networks related to these policy areas.

Objectives and activities

The company's objects and principal activities are to:

- Benefit the inhabitants of Glasgow by improving their life conditions
- Advance education, particularly among lone parents and the long term unemployed
- Provide skills training, particularly where this will help people to obtain employment

Rosemount Lifelong Learning's mission is 'to reduce poverty by providing high quality childcare and increasing lifelong learning opportunities in an approachable and supportive community setting'.

The objectives are to:

- Improve access to education that allows adults and children to realise their full potential
- Increase potential for employment and career progression
- Create a healthier and more confident community
- Remove barriers to participation and encourage integration of all individuals by increasing the accessibility of services and support in a family friendly environment

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The charity's aims fit with several Scottish Government National Outcomes, namely:

- (2) We realise our full economic potential with more and better employment opportunities
- (4) Our young people are successful learners, confident individuals, effective contributors and responsible citizens
- (5) Our children have the best start in life and are ready to succeed
- (6) We live longer, healthier lives
- (7) We have tackled the significant inequalities in Scottish society
- (8) We have improved life chances for children, young people and families at risk
- (9) We live our lives free from crime, disorder and danger
- (11) We build strong, resilient and supportive communities where people take responsibility for their own actions and how they affect others

Achievements and performance in 2008/9

In order to meet the above aims, the charity delivered a range of integrated services from two centres within Royston and also delivered some services on an outreach basis.

The charity is in the process of designing and implementing a monitoring and evaluation framework which measures the impact of each service. The following section describes the aims of the charity's main services, showing outputs or activities and also outcomes or impacts against targets, where these have been measured.

Childcare

Childcare – Nursery and afterschool care

Rosemount's childcare services aim to:

- Enable children to become successful learners
- Enable children to become confident individuals
- Enable children to be healthy
- Enable parents to access education and employment
- Promote integration and acceptance for children
- Provide evidence to decision makers (researchers, voluntary organisations, policy makers) about the benefits of childcare

Output achievements 2008/9:

	Places	Target	Children	Target
Nursery Places (Full Time equivalent)	38	38	85	38+
After School / Holiday Places	32	32	42	32+

Also provided as part of the above totals:

Vulnerable Family Places (Referred by Health Visitors & Social Work)	3	6	8	15
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Outcome achievements

	Number	Target
Parents sustaining employment	65	60
Parents attending College	12	20
Parents accessing Rosemount courses	25	30

Quote from Care Commission report

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Report of the Trustees for the year ended 31 March 2009

Family Links

ROSEMOUNT FAMILY LINKS SERVICE

Children:	Impact/Outcomes
	• Improved mental health and resilience • Improve aspirations and educational engagement • Divert from involvement in anti social behaviour
Parents:	• Reduce dependence on drugs and alcohol • Improve parent and child attachment and relationships • Increase access to education + employment opportunities

	Outputs/ Activities
Children:	• 1:1 intensive support • Children groups • Residential • Inclusion in nursery, ASC & holiday care
Parents:	• Intensive 1:1 support • Residential • Parenting group in partnership with other agencies • Access other services at RLL – guidance, leisure classes, PSD, money advice

Progress in achieving Outputs in 2008/9	Actual	Target
Parents receiving 1:1 support	15	15
Parents attending parenting groups	26	15
Children attending nursery	5	25
Children attending ASC	3	
Children receiving 1:1 support	3	15

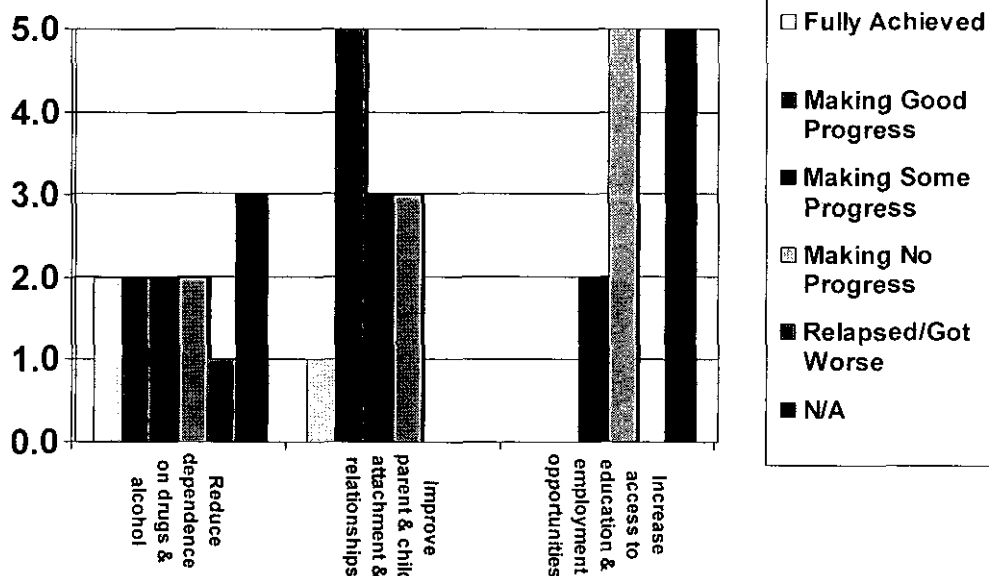
Comment: Achievements were lower than targets due to a delay in securing funding and therefore delay in appointing Child Development Worker for the Family Links service. The service has been fully operational since January 2009, and we have analysed progress in achieving outcomes, in other words the impact of the service for the period from October 2008 until March 2009, and can show the following results:

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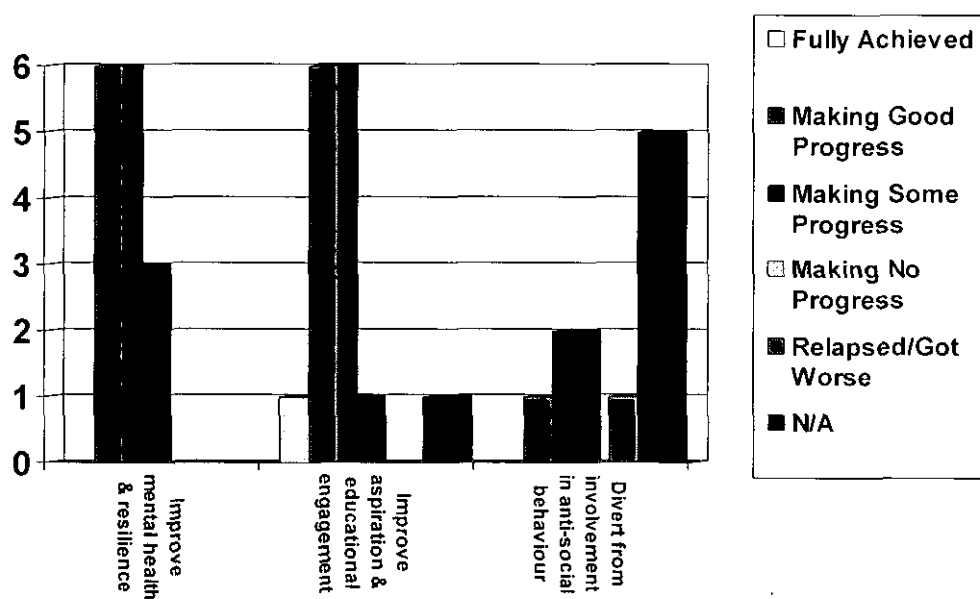
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Report of the Trustees for the year ended 31 March 2009

Family Links
Parents' Progress October 2008 – March 2009



Family Links
Children's Progress October 2008 – March 2009



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Report of the Trustees for the year ended 31 March 2009

Information, support and guidance

The Information, Support and Guidance service aims to:

- Increase self confidence and aspirations
- Improve access to services
- Increase access to education and employment opportunities
- Improve health

Information, Support and Guidance service users:

	Number	Target
Total	328	220
Young parents Making a Difference	35	36
Men's Group	51	n/a
Work Development Network	39	n/a
Legacy refugees	68	30
volunteers	45	60
Flexi/others	90	n/a

As with childcare, the Guidance service underpins many of the charity's services. Details for achievements are reported under the specific services – Making a Difference Personal and Social Development programmes, North Glasgow Men's Group, Work Development Network Co-ordinator, Legacy Refugees, Volunteering and Childcare Works. Detailed information about impact is available for certain services, where implementation of the monitoring and evaluation framework is further advanced.

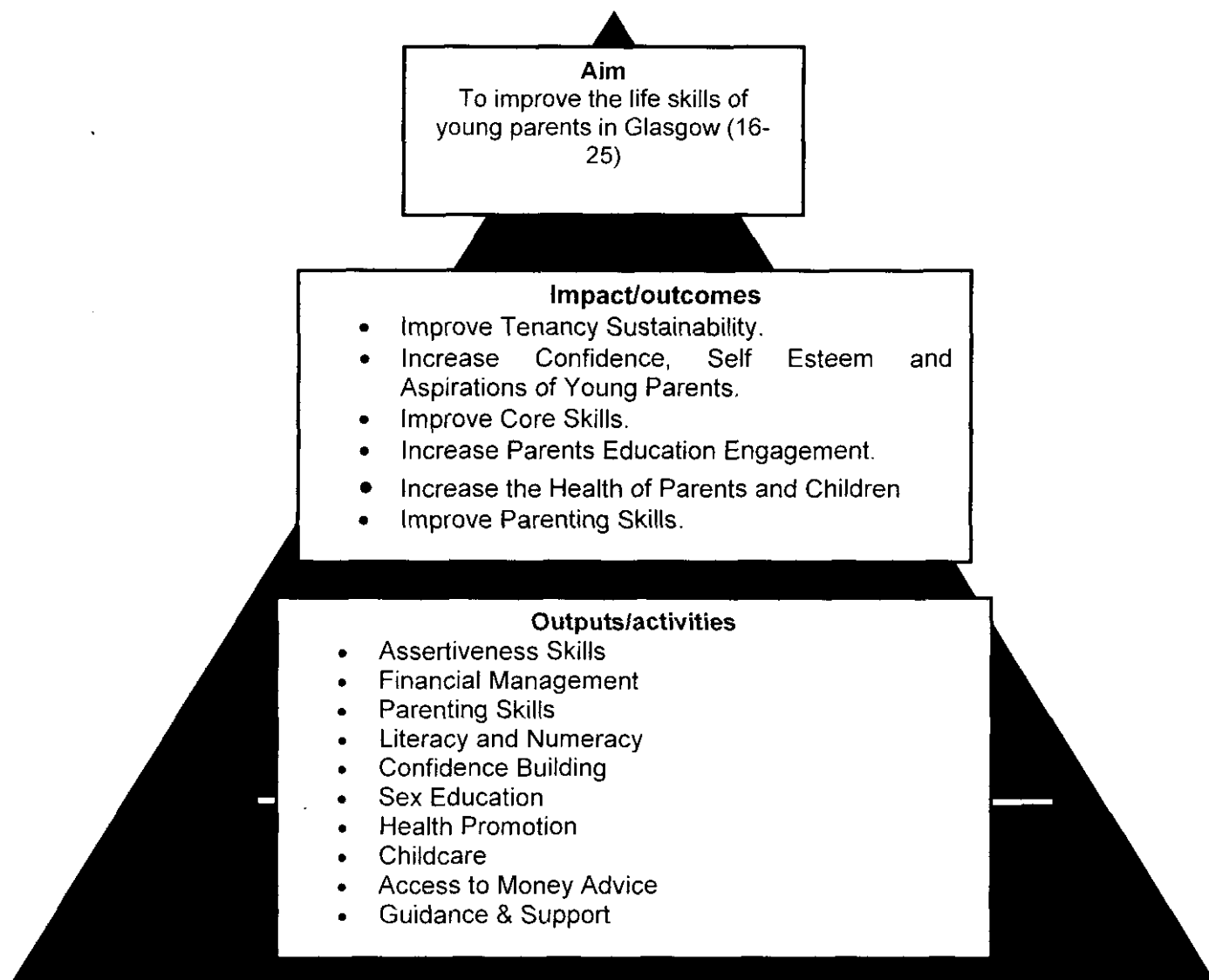
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Report of the Trustees for the year ended 31 March 2009

Young Parents Making a Difference Personal and Social Development programme

MAKING A DIFFERENCE



2008/9 Output achievements	Actual	Target
Hamiltonhill outreach programme January – March 09	6	12
Rosemount April – June 2008	12	12
Rosemount August 08 – March 09	17	12
Total	35	36

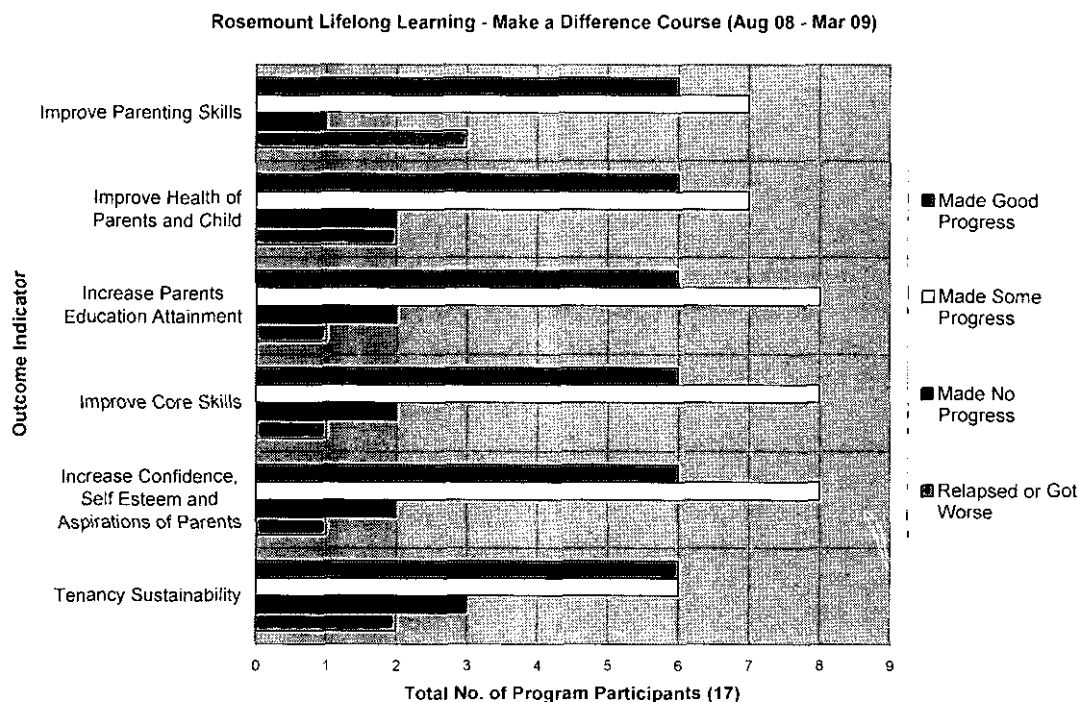
An external evaluation of the first MAD programme which ran from April to June 2008 found increased potential for employment of young parents, improved core skills, increased aspirations, improved budgeting and parenting skills, improved employability and assisting parents to sustain tenancies.

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The internal monitoring and evaluation framework found the following results for the period from August 2008 to March 2009:



Comment: During 2008/9, the charity continued to improve its expertise in designing and delivering personal and social development programmes for young parents, both at Rosemount, and on an outreach basis at Hamiltonhill Family Learning centre.

Making a Difference - Case Study

Lee is a 25 year old lone parent with a baby daughter of 10 months.

At the time of referral, Lee was being supported by several agencies; including Social Services and Family Health Services. He had taken sole care of his daughter and was being relocated to North Glasgow. Lee is on a methadone programme and seeking stability and structure in establishing a positive environment for himself and daughter – expressing to the Health Visitor “I want to be the best parent I can be.”

A referral was made to Rosemount Lifelong Learning by one of the Health Visitors from Townhead Health Centre to access the Personal and Social Development Programme – Make a Difference, designed for young, lone parents.

Lee attended an informal interview to discuss the programme and how it could meet Lee’s needs. He was keen to take up a place and has attended on a regular basis since the programme began. Lee acknowledges that the social side of the group has been a key support – “Every day is different and I have a good relationship with the staff. The day starts off socially and then we do arts or computing or other things. I like everybody in the group. Being in with the same group of people each week has helped me to be more confident.”

Support from the Guidance Team has been invaluable. Lee was assigned an individual Guidance & Information worker who has worked with him to build a positive working relationship. This has enabled difficulties and potential barriers to progressing to be addressed on a 1-1 basis where independence is promoted.

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Lee was allocated housing in the North Glasgow area and has been supported with settling in and understanding the rights and responsibilities of becoming a housing tenant. The move has not been without problems; difficulties with deliveries, money management and integrating into a new community, all of which had an impact on Lee. The stress of the situation highlighted the kind of coping strategies Lee had previously used. This became a learning point for Lee and attending the programme allowed for the exploration of alternative positive coping mechanisms.

Lee's daughter was relocated from her previous nursery place to one within Rosemount; this has worked well and has allowed for continuity and consistency in stabilising family life for both of them. Lee says "my wee girl is very content now and I'm more relaxed at just being in the house at night."

Lee intends to do a Steps course next and continue with improving literacies. Lee would rather have paid employment but would consider volunteering to gain work experience. He would like to take up employment as a tree surgeon. Lee says of the course and its impact on the planning for the future, "it's given me the chance to think about things – this wasn't something I did before."

Case study from Learning Link Scotland, 'Making a Difference Evaluation Report, 2008

North Glasgow Men's Group

Rosemount Lifelong Learning employs a Men's Development Worker who supports the North Glasgow Men's Group which aims to:

- Increase men's well being, confidence and self esteem
- Develop men's awareness of their own abilities and build upon them
- Develop social networks and promote inclusion
- Support men to take on roles and responsibilities within their local communities

Output achievements 2008/9	Actual	target
Men's group members	51	n/a
Referrals – agencies e.g. addictions, mental health)	28	n/a
Self referrals	23	n/a

Comment: Group attendance averages between 15-20 per week, which is manageable. Members of the Men's Group are currently discussing suitable 'outcome indicators', with the involvement of the Guidance staff, so that we can measure progress towards reaching the above outcomes.

Guidance - Work Development Network Co-ordinator

Within the Guidance team, the Work Development Network Co-ordinator supports people with severe and enduring mental health problems who wish to move into employment or to sustain an existing job.

Output and outcome achievements 2008/9	Actual	target
Service users	39	n/a
Sustaining employment	1	n/a
Entered employment	3	n/a

Guidance - Legacy refugees

A specialist support service was provided for 'legacy' refugee families who have received Indefinite Leave to Remain after spending up to five years as asylum seekers, and who now have to pay rent and utilities bills, apply for re-housing and understand the Tax credit system. The Refugee Guidance

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worker supported 68 adults to deal with issues of homelessness, budgeting, benefits and mental health.

Outputs & outcome achievements 2008/9	Actual	target
Service users	68	30
Move into employment	6	n/a

Guidance - Volunteering service

The Volunteer Development Worker placed volunteers within Rosemount services, and also placed Rosemount services users within other agencies, carrying out a wide range of tasks including marketing, classroom assistant, Adult Literacy and English tutoring, childcare and administration.

Outputs 2008/9	Actual	target
Volunteers	45	60

Vocational training – Glasgow Works

Nine people participated in this vocational training and employment programme, gaining qualifications and work experience within nurseries and afterschool care services throughout North Glasgow. The Childcare Works programme was wound down in October 2008, due to the ending of Childcare Works funding.

Comment: Despite positive impacts in terms of moving people into employment, several guidance services were wound down during by March 2009, due to the ending of Working for Families and other funding i.e. guidance for legacy refugees and support for volunteers. The Childcare Works programme was wound down in September.

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Flexicentre literacy and learning services

ROSEMOUNT FLEXICENTRE

Aim

People who live or work in North Glasgow are supported to realise their full potential

Impact/outcomes

- Improved confidence and aspirations.
- Reduced isolation and better networks of support for adults and children
- Improved understanding of other cultures
- Increased take up of services
- Increased skills and qualifications
- Move into Further Education, Higher Education and other training
- Move into employment

Outputs/activities

- Information, support and guidance
- Core skills learning opportunities
- Exercise classes
- Personal Development opportunities through social interaction/multi cultural celebrations
- Adult literacy and numeracy
- Accredited/non-accredited learning
- Childcare and play opportunities
- Outreach services
- Volunteer opportunities/ work placements

In 2008/9 accredited classes were provided in Computing, First Aid, British Sign Language, Nail Technician, European Computer Driving Licence, Introduction to Psychology, Counselling and English for Speakers of Other Languages. Informal classes included Web design, Digital imaging, English for Speakers of Other Languages, Maths, Massage, Yoga, Healthy Cookery and a Walking Group. Celebrations included Adult Learners week, Burns day, Eid, Chinese New Year and International Women's Day.

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An Adult Literacy and Numeracy service was provided by staff and volunteers for people seeking help with spelling, writing, numbers, form filling, college work and children's homework, including outreach at the Disability Community in Possil, Red Road Women's centre and the Rowanbank Unit at Stobhill Hospital.

Outputs and outcomes 2008/9	Actual	Target
Flexicentre Learners	650	600
Literacy and Numeracy learners	126	120
% BME	48%	n/a
Number achieving qualifications	113	100

The Rosemount Flexicentre Kidzone crèche enabled parents to participate in education or health promotion activities while their children attended the crèche.

	Actual	Target
Children	226	210
%BME	68%	n/a
Waiting list	36	n/a

Comment:

Total employment and education outcomes – Millburn and Flexicentre

	Actual	Target
Move into Employment	51	25
Move into Further Education, Higher Education or other training.	85	23

Comment: Achievements for the two main 'hard' outcomes for employment and education are above target. Because it is not always possible to get evidence of people moving into work, this figure may be an underestimate.

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Financial Review

Rosemount Lifelong Learning is extremely committed to delivering all its activities in an efficient and effective manner. The charity is committed to the highest standards of financial management and governance to ensure that Rosemount delivers excellent value for money and maximises the impact the programs it runs have upon the communities it serves.

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and support of both its staff and volunteers, generated a small surplus of £1,946. Of this amount, £38,061 related to depreciation of leasehold improvements at the Flexicentre, due to the short term nature of the lease. £12,785 was charged against designated funds brought forward for future developments, primarily for the costs of developing the North Glasgow Men's group. £5,516 of refurbishment costs at the Millburn Centre and £6,147 of IT hardware and software costs were charged against designated funds brought forward for these purposes. Because the Flexicentre computers will be completely replaced during 2009, a sum of £10,424 has been transferred to the 'IT maintenance and replacement' designated fund, and a further £10,000 has been transferred to the 'Repairs and Maintenance' designated fund to cover costs of redecoration and refurbishment of the Flexicentre, which are being carried out in summer of 2009. A new designated fund has been established to cover the costs of developing and implementing the 2009 holiday care programme, an innovative project for which charitable trust funding will be sought for future years. These factors, together with various other expenditure being met from the opening designated funds, resulted in a net increase in general funds of £22,420.

The Statement of Financial Activities on page 18 shows a surplus for the year on unrestricted funds of £1,946. Of this amount, £38,061 related to depreciation of leasehold improvements at the Flexicentre, due to the short term nature of the lease.

Principal funding sources

Working in partnership with the full range of public bodies in the local area is of key importance to the charity. Rosemount seeks to ensure that its activities adds to and complements the work of other organisations in the area and is grateful for the assistance and financing it receives from local partners in the achievement of its objectives.

Several new funding sources were secured during 2008/9, including European Social Fund from the Lowlands and Uplands Programme and Wider Action funding from the Glasgow Housing Association. Some other funding sources ended during 2008/9, presenting a complex picture.

Income is generated from fees for the nursery and afterschool care services, with income for crèches from Culture Sport Glasgow and income from Education Services for delivering the pre-school curriculum within the nursery.

Childcare places for vulnerable families were funded by Save the Children and Lloyds TSB Partnership Drugs Initiative. Lloyds TSB Partnership Drugs Initiative also funded the Rosemount Family Links service, match funded by Fairer Scotland Fund and BBC Children in Need.

Glasgow Works funded a personal and social development programme for young lone parents between April and June 2008, and the charity continued to deliver the Childcare Works vocational programme in North Glasgow until September 2008, when the funding ended, as the city wide initiative was wound up. The Glasgow Housing Association started to fund the Making a Difference programme for young parents in Gallowgate from January 2009.

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The Rosemount Guidance service was funded by Glasgow City Council, despite the ending of the national Working for Families fund; unfortunately this funding will not continue after April 2009. Other contributors were the Links Foundation, for the Men's Group, Sisters of Notre Dame for the work with Legacy Refugees, and Greater Glasgow and Clyde NHS board, for the Work Development Network Co-ordinator's work with people with mental health problems seeking employment. Via a partnership with Anniesland College, European Social Funding was secured for a support service for refugees.

From May 2008, the charity secured European Social Funding from the Lowlands and Uplands Programme for an action research programme examining the Flexicentre model of community based learning and its impact on employability. Match funding came from the Glasgow Adult Literacy and Numeracy Partnership, Hugh Fraser Foundation, Robertson Trust and Glasgow City Council Social Inclusion Budget. Funding from Fairer Scotland Fund, via a partnership led by Glasgow North Regeneration Agency, enabled outreach delivery of English and literacy classes.

The Flexicentre crèche was funded by Glasgow City Council Childcare Strategy, the Scottish Refugee Integration Fund and Fairer Scotland Fund. Income was generated from Individual Learning Accounts.

Glasgow City Council Social Inclusion Budget was the main source of the charity's voluntary income. In addition, the charity was very fortunate in receiving a donation of £50,000 from an anonymous benefactor.

Investment Policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for long term investment.

Reserves policy

The Board of directors has examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between three and six months of the expenditure. Budgeted expenditure for 2009/10 is £1,265,604 and therefore the target is £310,000 to £630,000 in general funds. The reserves are needed to meet the working capital requirements of the charity and the Board of Directors are confident that at this level they would be able to continue the current level of activities in the event of a significant drop in funding. The present level of reserves of £357,720 therefore falls at the lower end of this range. Although the strategy is to continue to build reserves through planned operating surpluses, the Board of Directors is fully aware that it is unlikely that the target can be reached for at least ten years. In the short term the Board has considered the extent to which existing activities and expenditure could be curtailed should such circumstances arise.

Plans for Future periods

Through a new partnership with the Glasgow Housing Association, the charity is now successfully delivering Personal and Social Development programmes for young parents in the Gallowgate area, and is planning delivery in two other areas of Glasgow by December 2011. Support has also been secured from the Big Lottery for this work, which will widen experience, contacts and reputation throughout the city.

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Funding from the Scottish Government Third Sector Enterprise Fund will enable the charity to employ a Contracts Development manager which will improve the charity's ability to develop responsive family support services through new partnerships and contracts.

A research study at the Flexicentre, funded by European Social Fund and carried out by Glasgow University, is already showing positive results. The findings of the research, which examines the impact of community based learning on employability, will be disseminated widely and will increase the charity's profile at a national and international level.

As the charity's work contributes to several 'Single Outcome Agreements' of Glasgow City Council, additional funding has been secured from the Fairer Scotland Fund for parenting classes for parents affected by addiction, and for English and literacy classes; both of these services are being delivered across the North Glasgow area. The charity is also a consortium partner in the delivery of Glasgow Works employability strategy across North Glasgow.

The main challenges in 2009/10 are a reduced ability to provide guidance, due to the ending of Working for Families, despite a demand for this service and a gap in availability of holistic guidance, especially for parents. The recession is expected to lead to increased pressure on charitable trusts, the local authority and colleges, which may affect partnership working and funding. In response to this, the charity is exploring ways of supporting self help groups such as the North Glasgow Men's group and parents' groups, which address isolation, provide useful skills and contribute to the local community.

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Report of the Trustees for the year ended 31 March 2009

Trustees' Responsibilities

The Charity's trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and 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 as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985 and the Statement of Recommended Practice, Accounting and Reporting by Charities (issued in March 2005). The trustees 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.

Statement to Auditors

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

A resolution to reappoint Wylie & Bisset LLP as auditors to the company will be proposed at the Annual General Meeting.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Trustees and signed on their behalf by:

Name: Elizabeth Wilson



Date: 7 September 2009

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ROSEMOUNT LIFELONG LEARNING FOR THE YEAR ENDED 31ST MARCH 2009

We have audited the financial statements of Rosemount Lifelong Learning for the year ended 31 March 2009 which comprise the Statement of Financial Activities, the Balance Sheet, and related notes. The financial statements have been prepared under the accounting policies set out therein.

The report is made exclusively to the members, as a body, in accordance with section 235 of the Companies Act 1985, and to the charity's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charity's 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 charity, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the Trustees' Annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

We have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 1985 and report to you in accordance with those Acts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and whether the information given in the Trustees' Annual Report is consistent with those financial statements.

We also report to you if, in our opinion, the charity has not kept proper accounting records, if the charity's financial statements are not in agreement with these accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed.

We read the Trustees' Annual report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ROSEMOUNT LIFELONG LEARNING FOR THE YEAR ENDED 31ST MARCH 2009

Opinion

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity as at 31 March 2009, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- The financial statements have been properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- The information given in the Trustees' Annual report is consistent with the financial statements.

Wylie + Bisset LLP

Wylie & Bisset LLP

Eligible to act as an auditor in terms of section 25 of the Companies Act 1989

168 Bath Street

Glasgow

G2 4TP

Date: 7 September 2009

ROSEMOUNT LIFELONG LEARNING
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

FOR THE YEAR ENDING 31 MARCH 2009

	Notes	Unrestricted £	Restricted £	2009 Total £	2008 Total £
Incoming Resources					
Incoming resources from voluntary funds					
Voluntary income	3	157,989	260,999	418,988	352,964
Activities for generating funds	4	617	-	617	830
Investment income	5	3,805	-	3,805	6,252
Incoming resources from charitable activities	6	119,895	764,583	884,478	1,049,086
Total Incoming Resources		<u>282,306</u>	<u>1,025,582</u>	<u>1,307,888</u>	<u>1,409,132</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	7	7,981	-	7,981	7,729
Charitable activities	8	257,825	1,025,582	1,283,407	1,509,336
Governance costs	9	14,554	-	14,554	11,184
Total Resources Expended		<u>280,360</u>	<u>1,025,582</u>	<u>1,305,942</u>	<u>1,528,249</u>
Net incoming/outgoing resources before transfers		1,946	-	1,946	(119,117)
Transfers		-	-	-	-
Net income/(expenditure) for the year		<u>1,946</u>	<u>-</u>	<u>1,946</u>	<u>(119,117)</u>
 Total funds brought forward	18, 19	398,117	-	398,117	517,234
Total funds carried forward	18, 19	<u>400,063</u>	<u>-</u>	<u>400,063</u>	<u>398,117</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

ROSEMOUNT LIFELONG LEARNING**(A company limited by guarantee)****BALANCE SHEET AT 31 MARCH 2009**

	Notes	£	2009 £	2008 £
FIXED ASSETS				
Tangible Assets	14		42,343	88,104
CURRENT ASSETS				
Debtors	15	137,367		237,697
Cash at bank and in hand		269,863		171,670
		<u>407,230</u>		<u>409,367</u>
Creditors: amounts falling due within one year	16	<u>49,510</u>		<u>99,354</u>
NET CURRENT ASSETS			357,720	310,013
NET ASSETS			<u>400,063</u>	<u>398,117</u>
Unrestricted Funds				
Designated Funds	19	160,631		181,105
General Funds	19	<u>239,432</u>		<u>217,012</u>
			400,063	398,117
Restricted Funds	18		-	-
TOTAL FUNDS			<u>400,063</u>	<u>398,117</u>

These Accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Trustees and signed on their behalf.



Name: Elizabeth Wilson



Name: Mary MacKay

Date: 7 September 2009

ROSEMOUNT LIFELONG LEARNING

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

1. Accounting Policies

a) Basis of preparation

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005) issued in March 2005 and applicable UK Accounting Standards and the Companies Act 1985. The principal accounting policies adopted in the preparation of the financial statements are set out below.

b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

ROSEMOUNT LIFELONG LEARNING

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

1. Accounting Policies (continued)

d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on a appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 10.

e) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised, including any incidental expenses of acquisition.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold improvements	-	over the term of the lease.
Plant, machinery and motor vehicles	-	25% reducing balance.

f) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities. The obligation to pay future rentals on operating leases is shown by way of a note to the Accounts.

g) Pension scheme

The company operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are administered by Trustees in a fund independent from those of the company.

The pension costs charged against profits represent the amount of employer's contributions payable to the scheme in respect of the accounting period.

h) Taxation

The company is a charity within the meaning of Section 506(1) of the Taxes Act 1988. Accordingly the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.

ROSEMOUNT LIFELONG LEARNING

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

2. Legal Status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Voluntary Income

	Unrestricted	Restricted	2009 Total	2008 Total
	£	£	£	£
Social Inclusion Budget	82,291	231,739	314,030	314,030
Other grants and donations	75,698	29,260	104,958	38,934
	<u>157,989</u>	<u>260,999</u>	<u>418,988</u>	<u>352,964</u>

4. Activities for Generating Funds

	Unrestricted	Restricted	2009 Total	2008 Total
	£	£	£	£
Fundraising activities	617	-	617	830
	<u>617</u>	<u>-</u>	<u>617</u>	<u>830</u>

5. Investment Income

	Unrestricted	Restricted	2009 Total	2008 Total
	£	£	£	£
Bank interest	3,805	-	3,805	6,252
	<u>3,805</u>	<u>-</u>	<u>3,805</u>	<u>6,252</u>

6. Incoming Resources from Charitable Activities

	Unrestricted	Restricted	2009 Total	2008 Total
	£	£	£	£
Millburn centre	119,895	492,368	612,263	834,595
Flexicentre	-	272,215	272,215	214,491
	<u>119,895</u>	<u>764,583</u>	<u>884,478</u>	<u>1,049,086</u>

ROSEMOUNT LIFELONG LEARNING

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

7. Resources Expended – Costs of Generating Funds

	Direct costs £	Support costs £	2009 Total £	2008 Total £
Staff costs	-	7,981	7,981	7,729
	-	7,981	7,981	7,729

8. Resources Expended- Charitable Activities

	Direct Costs £	Support Costs £	2009 Total £	2008 Total £
Millburn centre	840,832	62,783	903,614	1,141,278
Flexicentre	356,853	22,940	379,793	368,058
	1,197,685	85,723	1,283,407	1,509,336

9. Resources Expended – Governance Costs

	Direct Costs £	Support Costs £	2009 Total £	2008 Total £
Staff Costs	-	6,213	6,213	5,790
Auditors' Remuneration	8,341	-	8,341	5,394
	8,341	6,213	14,554	11,184

10. Support Costs – Breakdown by Activities

	Fundraising £	Millburn Centre £	Flexicentre £	Governance	Basis of Allocation
Staff costs	7,981	62,783	22,940	6,213	Time spent
	7,981	62,783	22,940	6,213	

11. Net Incoming Resources for the Year

This is stated after charging:

	2009 £	2008 £
Depreciation	51,907	113,731
Auditors' Remuneration - Audit Fees	3,090	2,837
- Non audit services	4,892	2,557
Operating lease rentals - Plant and Machinery	11,857	8,563
- Other	67,214	65,064

ROSEMOUNT LIFELONG LEARNING

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

12. Staff Costs and Numbers

Staff costs were as follows:

	2009	2008
	£	£
Salaries and wages	906,489	1,026,804
Social security costs	77,955	87,624
Other pension costs	44,022	47,403
Total	<u>1,028,466</u>	<u>1,161,831</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2009	2008
	Number	Number
Training	9	11
Guidance	9	8
Childcare	16	16
Administration	4	4
Cooks, cleaners and support staff	5	5
Total	<u>43</u>	<u>44</u>

13. Trustees' Remuneration and Related Party Transactions

No Trustees received any remuneration during the year. No expenses were reimbursed to Trustees.

During the year, Rosemount paid MacKay IT Services £53 (2008; £1,775) for database training. Mary MacKay is a trustee and is also the treasurer. She is the proprietor of this business.

ROSEMOUNT LIFELONG LEARNING

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

14. Tangible Fixed Assets

	Leasehold properties £	Plant, machinery and motor vehicles £	Total £
Cost or valuation			
At 1 April 2008	426,011	204,683	630,694
Additions	-	6,146	6,146
Disposals	-	-	-
At 31 March 2009	<u>426,011</u>	<u>210,829</u>	<u>636,840</u>
Depreciation			
At 1 April 2008	387,950	154,640	542,590
On disposals	-	-	-
Charge for the year	38,061	13,846	51,907
At 31 March 2009	<u>426,011</u>	<u>168,486</u>	<u>594,497</u>
Net book values			
At 31 March 2009	<u>-</u>	<u>42,343</u>	<u>42,343</u>
At 31 March 2008	<u>38,061</u>	<u>50,043</u>	<u>88,104</u>

All assets are used for charitable purposes.

15. Debtors

	2009 £	2008 £
Trade debtors	51,446	124,804
Other debtors	85,921	112,893
	<u>137,367</u>	<u>237,697</u>

16. Creditors: Amounts falling due within one year

	2009 £	2008 £
Trade Creditors	11,897	1,016
Other Creditors	4,113	91,238
Deferred Income (Note 17)	33,500	7,100
	<u>49,510</u>	<u>99,354</u>

ROSEMOUNT LIFELONG LEARNING

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

17. Deferred income

	2009 £
As at 1 April 2009	7,100
Released in year	(7,100)
Deferred in year	33,500
As at 31 March 2009	<u>33,500</u>

Deferred income comprises of income received in advance for the financial year 2009/10.

18. Restricted Funds

	Balance at 01-Apr-08 £	Movement in funds			Balance at 31-Mar-09 £
		Incoming resources £	Expenditure (gains)/losses £	Transfers £	
Fairer Scotland Funds – North Glasgow					
Learns – ALN/ESOL	-	28,000	28,000	-	-
Fairer Scotland Fund – North Glasgow Learns (MAD)	-	18,000	18,000	-	-
ESF ESOL course	-	228	228	-	-
ESF EPSOL (Annie'sland)	-	10,712	10,712	-	-
Glasgow City Council Working for Families - Transitions project	-	240,955	240,955	-	-
GCC Education Partnership	-	27,487	27,487	-	-
Scottish Government – Legacy Refugee Guidance Service	-	6,879	6,879	-	-
Social inclusion Budget - Salaries	-	197,250	197,250	-	-
costs Flexicentre	-	24,489	24,489	-	-
ESF LUPS	-	84,967	84,967	-	-
EDRF	-	8,419	8,419	-	-
Literacy	-	72,057	72,057	-	-
Links Foundation – Men's Group	-	4,160	4,160	-	-
Culture and Sport Glasgow- Creches	-	5,924	5,924	-	-
Childcare Strategy - Flexicentre Creche	-	24,635	24,635	-	-
Scottish Refugee Integration Forum	-	8,333	8,333	-	-
Fairer Scotland – Equality and Diversity	-	11,662	11,662	-	-
Childcare Works	-	46,019	46,019	-	-
Save the Children– Respite Childcare	-	8,380	8,380	-	-
Family Links	-	91,082	91,082	-	-
Work Development Network	-	45,414	45,414	-	-
Individual Learning Accounts	-	8,745	8,745	-	-
Sisters of Notre Dame	-	7,100	7,100	-	-
Fairer Scotland Research - Research	-	8,000	8,000	-	-
Glasgow Works	-	36,685	36,685	-	-
	-	<u>1,025,582</u>	<u>1,025,582</u>	-	-

ROSEMOUNT LIFELONG LEARNING
(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

18. Restricted Funds (continued)

Fairer Scotland Fund North Glasgow Learns – ALN/ESOL – funding for provision of literacy and English classes throughout North Glasgow

Fairer Scotland Fund North Glasgow Learns – MAD – funds received for delivery of adult literacy and numeracy for young parents in Rosemount and Hamiltonhill

ESF ESOL course – repayment of audit fee

ESF EPSOL – funds received via Anniesland College for delivery of guidance service for Legacy refugees

Glasgow City Council Working for Families Transitions Project – Funding for the Rosemount guidance service

GCC Education Partnership – funding from Glasgow City Council Education Services for delivery of the pre-school curriculum to three and four year old children

Scottish Government Social Inclusion Division – contribution towards a guidance service for Legacy refugees

Social Inclusion Budget – salaries – contribution towards the salaries of 15 full time and 8 part time staff including childcare, managerial and administration staff.

Social Inclusion Budget – running costs Flexicentre – contribution towards running costs and overheads at the Flexicentre

ESF LUPS – European Social Fund grant from Scottish Lowland and Uplands Partnership towards the costs of an action research project at the Flexicentre

ERDF – European Regional Development Fund for revenue costs at Rosemount Flexicentre

Literacy – grants received from the Glasgow Community Learning Strategy Partnership Adult Literacy and Numeracy Strategic Plan, Robertson Trust and High Fraser Foundation for the costs of delivering a Literacy and Numeracy service

Links Foundation Men's Group – salaries contribution

Culture and Sport Glasgow – contribution towards the costs of crèches for particular courses at the Flexicentre

Childcare Strategy – Flexicentre crèche – grant from Glasgow City Council Education Services for a Childcare Worker and sessional cover at the Flexicentre crèche

Scottish Refugee Integration Forum – contribution towards the Flexicentre crèche

Fairer Scotland Fund Equality and Diversity – contribution towards the costs of the creche at the Flexicentre

Childcare Works – Funds received for the delivery of an intermediate labour market programme and vocational training in childcare

ROSEMOUNT LIFELONG LEARNING

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

18. Restricted Funds (continued)

Save the Children – Respite Childcare – funds received for providing respite childcare for asylum seeking children

Family Links – grants received from Lloyds TSB Partnership Drugs Initiative, Fairer Scotland Fund, BBC Children in Need and Save the Children for the development and delivery of a support service for families affected by addictions

Work Development Network Co-ordinator – funds received from Greater Glasgow and Clyde Health Board to work with people with mental health problems who wish to enter the labour market

Individual Learning Accounts – income from Learndirect Scotland as a contribution towards the fees of learners on specific courses at the Flexicentre

Sisters of Notre Dame – contribution towards a guidance service for Legacy refugees

Fairer Scotland Fund – contribution towards costs of research project at the Flexicentre

Glasgow Works – funds received for delivery of a personal and social development programme for young lone parents

19. Unrestricted Funds

	Balance at 01-Apr 2008 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31-Mar 2009 £
Future project developments	51,003	-	12,785	-	38,218
Repairs & refurbishments	26,275	-	1,205	10,000	35,070
IT Maintenance and replacement	15,723	-	6,147	10,424	20,000
Flexicentre	32,544	-	32,544	-	-
Millburn Centre	5,516	-	5,516	-	-
Other tangible fixed assets	50,044	-	7,701	-	42,343
Holiday care programme	-	-	-	25,000	25,000
	181,105	-	65,898	45,424	160,631
General funds	217,012	282,306	214,462	(45,424)	239,432
	<u>398,117</u>	<u>282,306</u>	<u>280,360</u>	<u>-</u>	<u>400,063</u>

ROSEMOUNT LIFELONG LEARNING

(A company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

19. Unrestricted Funds (continued)

Purposes of designated funds

Future project development: This fund may be used to develop new projects on a pilot basis prior to funding being secured, for example, development of support groups for parents.

Repairs and refurbishment: This fund is to be used for a programmed refurbishment of premises and especially alterations to the Flexicentre roof to prevent vandalism.

IT maintenance and replacement: This fund will be used to replace computers as they depreciate. The Flexicentre computers will be completely replaced in September 2009.

Flexicentre, Millburn Centre and Other tangible fixed assets: These funds represent the monies tied up in tangible fixed assets and therefore not readily expendable.

Holiday care programme: This fund is to be used to develop an innovative programme for vulnerable families.

20. Analysis of Net Assets between Funds

	Tangible fixed assets £	Net current assets £	Total £
Restricted funds	-	-	-
Unrestricted funds	42,343	357,720	400,063
Total funds	<u>42,343</u>	<u>357,720</u>	<u>400,063</u>

21. Lease Commitments – operating leases

At 31 March 2009 the charity had annual commitments of £4,451 (2008: £4,451) under non-cancellable other operating leases which expire within 2 – 5 years and annual commitments in respect of property leases of £60,050 (2008: £60,050) with no set expiry date.