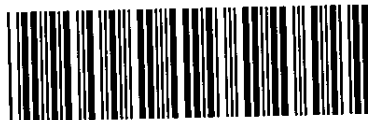


REGISTERED COMPANY NUMBER: SC390855 (Scotland)
REGISTERED CHARITY NUMBER: SC04204

REGISTRARS COPY

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2013
FOR
REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

THURSDAY



S2GQ00FV

SCT

12/09/2013

#240

COMPANIES HOUSE

Milne Craig
Chartered Accountants
and Registered Auditors
Abercorn House
79 Renfrew Road
Paisley
PA3 4DA

**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013**

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**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2013**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC390855 (Scotland)

Registered Charity number
SC04204

Registered office
West End Community Centre
5a Underwood Lane
Paisley
Renfrewshire
PA1 2SL

Trustees

J Wilby	
Mrs S Stuart	- resigned 19/4/12
L Mcaulay	- resigned 1/4/12
R Whitelaw	- resigned 31/7/12
D Russell	
A E Smith	
I C Reid	
A Morris	

Company Secretary

Auditors

Milne Craig
Chartered Accountants
and Registered Auditors
Abercorn House
79 Renfrew Road
Paisley
PA3 4DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Reaching Older Adults in Renfrewshire (ROAR) is a charity registered in Scotland and governed by its Articles of Association and Memorandum of Association.

Structure

Strategic Manager	Part Time
Business Development Manager	Full Time
Administration/Communications Officer	Full Time
Finance Office (Maternity Cover)	Part Time
Five Club Co-ordinators	Sessional/Part Time
Project Worker	Temporary/Part Time

**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2013**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management

2012 was a challenging year for ROAR from a management and staffing perspective. The swift move from Renfrewshire Council for Voluntary Services in 2011, necessitated when its direct and indirect staffing resources were transferred to Engage Renfrewshire, meant that ROAR had to recruit additional staff to deliver its essential administrative and financial functions.

The Operations Manager left the organisation in June 2012. The staff members currently in post have all joined the organisation since August 2011.

To assist the Board with managerial and organisational development, Linstone Housing Association was appointed to provide part-time Interim Management Services from May - October 2012. This included a review of services provided by ROAR and partner organisations, providing day-to-day management support, engaging with funders and stakeholders and working with the Board on future strategy. Following an application process, RAMH was selected and commissioned to provide Strategic Management from October 2012 until 31 March 2013.

The demand on staff and volunteer resources has been closely monitored during this period and is currently being reviewed.

Risk management

ROAR has developed a robust approach to risk management. The following key principles outline the responsibilities for risk management and internal control:

- The Board is responsible for overseeing risk management in the organisation as a whole, specifically; agreeing the risk management framework, setting the risk agenda, directing the risk strategy, receiving reports and demanding action where appropriate.
- The Operational Team is led by a Strategic Manager with responsibility for implementing policies on risk management and internal control and identifying and evaluating key risks. These risks are set out in a "risk register" that provides adequate, timely information to the Board. The Operational Team undertakes an annual review of the effectiveness of the system of internal control and provides a report to the Board.
- Operational staff co-ordinate the risk management review.

Risk Register

The risk register compiled by the Strategic Manager and Operational Team helps to identify risks and assess the ongoing monitoring of the risks significant to ROAR. The risk register is formally appraised annually as part of the business planning process with emerging risks added as required. The Board also reviews the document on a six monthly basis.

Policies and Procedures

Attached to the key register are a series of policies that underpin the internal control process. The policies are set by ROAR and written guidance supports the policies.

Business Planning and Budgeting

The business planning and budgeting process sets objectives, informs action plans and allocates resources. Progress towards meeting Business Plan objectives is monitored quarterly.

External Audit

External audit provides feedback to the Board on the operation of those aspects of the internal control system reviewed as part of the annual audit. It also provides comment on ROAR's general governance arrangements.

REACHING OLDER ADULTS IN RENFREWSHIRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2013

OBJECTIVES AND ACTIVITIES

Objectives and aims

ROAR aims to be a key provider of low level, preventative, health and wellbeing services for older adults in Renfrewshire.

ROAR aims to work in partnership to maintain the health and wellbeing of older adults across Renfrewshire. It aims:

- To develop a flexible range of low level preventative services , including befriending, designed to address the potential impact of social isolation on older adults in Renfrewshire.
- To provide companionship to isolated and excluded older adults with a view to reducing feelings of loneliness.
- To create opportunities for older adults in Renfrewshire to enhance their quality of life, maintain existing skills and promote engagement with their local community through increased social networks.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

ROAR's services are managed and coordinated by the Operational Team and delivered by volunteers.

ROAR was originally established as an umbrella organisation to commission and provide services to older people from a range of partner organisations. Conflicts of interest identified which were between ROAR and other partner organisations could potentially have led to competition in providing the same services. This has resulted in a gradual move away from this partner approach. The Board is now focussing on an organisational redesign of core service provision by strengthening and developing community capacity building in the ROAR Clubs network.

It now directly manages ROAR clubs and Befriending services. The benefits of this will include better provision for service users, more efficient operating costs and more accurate reporting of outcomes to funders and partners. This also includes 1:1 befriending at home, in the local community or by phone, health and wellbeing activity opportunities, information and signposting, transport provision and volunteering. ROAR's impact on social isolation is being evidenced using a number of evaluation techniques.

Each week between 220-250 people attend 13 ROAR clubs in 11 venues across Renfrewshire where they enjoy a wide range of Health and Wellbeing activities. In 2012/13, 168 volunteers provided services to an age range spanning three generations of older adults.

ROAR is promoting its activities and raising its profile across Renfrewshire through press releases, Councillor/MSP visits, open days and volunteer events.

ROAR is now exploring social enterprise ideas and applying for funding to market test them.

FINANCIAL REVIEW

During the year the charity has made a surplus of £1,692 (2012 - £36,197). Restricted funds carried forward were £12,042 (2012 - £41,373).

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be 3 to 6 months of the resources expended. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would be necessary to consider how the funding would be replaced or activities changed. At present the free reserves amount to £16,500. The trustees would like to build the reserves of the charity over the next few years to reach the appropriate level.

**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2013**

FUTURE DEVELOPMENTS

In the financial year 2013/2014, ROAR will work on strengthening the Board of Trustees to ensure it has the right mixture of skills, expertise and knowledge to meet the challenges ahead.

ROAR will continue to deliver efficiencies where possible, primarily in relation to core overheads, management expenses and clubs' costs.

Working with key stakeholders, ROAR will identify and agree future funding streams which will enable it to provide appropriate services in order to meet the needs of older persons within the Renfrewshire area.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Reaching Older Adults in Renfrewshire Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records 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 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.

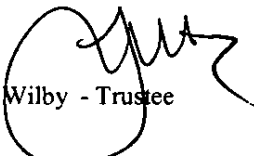
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Milne Craig, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:


J Wilby - Trustee

5 September 2013

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

We have audited the financial statements of Reaching Older Adults in Renfrewshire Limited for the year ended 31 March 2013 on pages seven to seventeen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 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 charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page four, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 2013 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

Matters on which we are required to report by exception

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

- the charitable company has not kept proper and adequate accounting records 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 exemption in preparing the Report of the Trustees.

SB Malcolm

Shona B. Malcolm (Senior Statutory Auditor)

for and on behalf of Milne Craig

Chartered Accountants

and Registered Auditors

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

Abercorn House

79 Renfrew Road

Paisley

PA3 4DA

5 September 2013

**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2013**

				Year Ended 31/3/13	Period 29/12/10 to 31/3/12
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	7,823	5,522	13,345	6,848
Investment income	3	-	-	-	25
Incoming resources from charitable activities					
ROAR Clubs	4	22,288	198,554	220,842	174,187
Other incoming resources		2,025	-	2,025	119,022
Total incoming resources		<u>32,136</u>	<u>204,076</u>	<u>236,212</u>	<u>300,082</u>
RESOURCES EXPENDED					
Charitable activities					
ROAR Clubs	5	691	197,302	197,993	199,554
Partner services		-	16,600	16,600	48,000
Shopping service		-	904	904	1,410
Governance costs	8	423	18,600	19,023	14,921
Total resources expended		<u>1,114</u>	<u>233,406</u>	<u>234,520</u>	<u>263,885</u>
NET INCOMING/(OUTGOING) RESOURCES					
		<u>31,022</u>	<u>(29,330)</u>	<u>1,692</u>	<u>36,197</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		(5,176)	41,373	36,197	-
TOTAL FUNDS CARRIED FORWARD		<u><u>25,846</u></u>	<u><u>12,043</u></u>	<u><u>37,889</u></u>	<u><u>36,197</u></u>

The notes form part of these financial statements

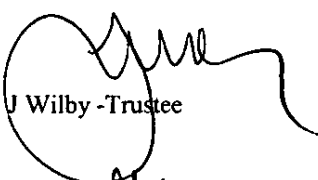
**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

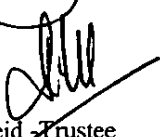
**BALANCE SHEET
AT 31 MARCH 2013**

	Notes	2013 £	2012 £
FIXED ASSETS			
Tangible assets	12	3,135	3,772
CURRENT ASSETS			
Debtors	13	3,530	3,063
Cash in hand		52,861	69,619
		<u>56,391</u>	<u>72,682</u>
CREDITORS			
Amounts falling due within one year	14	(21,637)	(40,257)
NET CURRENT ASSETS		<u>34,754</u>	<u>32,425</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		37,889	36,197
NET ASSETS		<u>37,889</u>	<u>36,197</u>
FUNDS	16		
Unrestricted funds		25,847	(5,176)
Restricted funds		12,042	41,373
TOTAL FUNDS		<u>37,889</u>	<u>36,197</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 5 September 2013 and were signed on its behalf by:


J Wilby -Trustee


I C Reid -Trustee

The notes form part of these financial statements

**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2013**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

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. Where income is received in advance of performance its recognition is deferred and is included in creditors. Where entitlement accrues before income is received the income is accrued.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2013**

2. VOLUNTARY INCOME

	Year Ended 31/3/13 £	Period 29/12/10 to 31/3/12 £
Donations	8,483	500
Grants	-	3,885
Cost contribution	4,862	1,865
Training	-	598
	<u>13,345</u>	<u>6,848</u>

Grants received, included in the above, are as follows:

	Year Ended 31/3/13 £	Period 29/12/10 to 31/3/12 £
SCVO	-	3,885
	<u>-</u>	<u>3,885</u>

3. INVESTMENT INCOME

	Year Ended 31/3/13 £	Period 29/12/10 to 31/3/12 £
Deposit account interest	-	25
	<u>-</u>	<u>25</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Year Ended 31/3/13 £	Period 29/12/10 to 31/3/12 £
ROAR club income	22,288	19,628
Grants	198,554	154,559
	<u>220,842</u>	<u>174,187</u>

**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2013**

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	Year Ended 31/3/13 £	Period 29/12/10 to 31/3/12 £
National Health Service	58,689	56,261
Local Area Committee	-	631
Renfrewshire Council	129,865	82,865
ESEP Ltd	-	14,802
Awards For All	10,000	-
	<u>198,554</u>	<u>154,559</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 7) £	Totals £
ROAR Clubs	94,436	103,557	197,993
Partner services	16,600	-	16,600
Shopping service	904	-	904
	<u>111,940</u>	<u>103,557</u>	<u>215,497</u>

6. GRANTS PAYABLE

	Year Ended 31/3/13 £	Period 29/12/10 to 31/3/12 £
Partner services	-	27,896
	<u>-</u>	<u>27,896</u>

The total grants paid to institutions during the year was as follows:

	Year Ended 31/3/13 £	Period 29/12/10 to 31/3/12 £
RCHI	-	15,000
WRVS	-	12,896
	<u>-</u>	<u>27,896</u>

7. SUPPORT COSTS

	Management £	Information technology £	Totals £
ROAR Clubs	101,599	1,958	103,557
	<u>101,599</u>	<u>1,958</u>	<u>103,557</u>

**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2013**

8. GOVERNANCE COSTS

	Year Ended 31/3/13 £	Period 29/12/10 to 31/3/12 £
Accountancy	2,350	3,630
Professional fees	14,823	9,441
Auditors' remuneration	1,850	1,850
	<u>19,023</u>	<u>14,921</u>

9. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	Year Ended 31/3/13 £	Period 29/12/10 to 31/3/12 £
Auditors' remuneration	1,850	1,850
Depreciation - owned assets	2,023	1,621
	<u>3,873</u>	<u>3,471</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2013 nor for the period ended 31 March 2012.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2013 nor for the period ended 31 March 2012.

**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2013**

11. STAFF COSTS

	Year Ended 31/3/13 £	Period 29/12/10 to 31/3/12 £
Wages and salaries	95,156	97,667
Social security costs	6,485	8,072
	<u>101,641</u>	<u>105,739</u>

The average monthly number of employees during the year was as follows:

	Year Ended 31/3/13	Period 29/12/10 to 31/3/12
Administration	4	3
Club Coordinators	4	2
Befriending	1	-
Project	1	-
	<u>10</u>	<u>5</u>

12. TANGIBLE FIXED ASSETS

	Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2012	175	821	4,397	5,393
Additions	-	216	1,170	1,386
	<u>175</u>	<u>1,037</u>	<u>5,567</u>	<u>6,779</u>
At 31 March 2013	175	1,037	5,567	6,779
DEPRECIATION				
At 1 April 2012	27	125	1,469	1,621
Charge for year	23	141	1,859	2,023
	<u>50</u>	<u>266</u>	<u>3,328</u>	<u>3,644</u>
At 31 March 2013	50	266	3,328	3,644
NET BOOK VALUE				
At 31 March 2013	<u>125</u>	<u>771</u>	<u>2,239</u>	<u>3,135</u>
At 31 March 2012	<u>148</u>	<u>696</u>	<u>2,928</u>	<u>3,772</u>

**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2013**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013	2012
	£	£
Trade debtors	2,347	1,850
Prepayments and accrued income	1,183	1,213
	<u>3,530</u>	<u>3,063</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013	2012
	£	£
Social security and other taxes	-	2,392
Accrued expenses	21,637	35,865
Deferred income	-	2,000
	<u>21,637</u>	<u>40,257</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2013 Total funds £	2012 Total funds £
Fixed assets	3,135	-	3,135	3,772
Current assets	44,349	12,042	56,391	72,682
Current liabilities	(21,637)	-	(21,637)	(40,257)
	<u>25,847</u>	<u>12,042</u>	<u>37,889</u>	<u>36,197</u>

**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2013**

16. MOVEMENT IN FUNDS

	At 1/4/12 £	Net movement in funds £	Transfers between funds £	At 31/3/13 £
Unrestricted funds				
General fund	(5,176)	31,023	(9,347)	16,500
Quality infrastructure	-	-	4,347	4,347
Photocopier costs	-	-	5,000	5,000
	<u>(5,176)</u>	<u>31,023</u>	<u>-</u>	<u>25,847</u>
Restricted funds				
NHS Change Fund	13,302	(13,302)	-	-
Local Area Committee	5,750	(5,750)	-	-
Enterprising Development	22,321	(22,321)	-	-
Awards For All - Reaching older men in Renfrewshire	-	4,475	-	4,475
Awards For All - Arts Project	-	2,045	-	2,045
Evergreen Centre - Johnstone Club donation	-	5,522	-	5,522
	<u>41,373</u>	<u>(29,331)</u>	<u>-</u>	<u>12,042</u>
TOTAL FUNDS	<u>36,197</u>	<u>1,692</u>	<u>-</u>	<u>37,889</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,136	(1,113)	31,023
Restricted funds			
Evergreen Centre - Johnstone Club donation	5,522	-	5,522
NHS Change Fund	58,689	(71,991)	(13,302)
Local Area Committee	-	(5,750)	(5,750)
Renfrewshire Council Social Work and Community Health	129,865	(129,865)	-
Awards For All - Reaching older men in Renfrewshire	5,000	(525)	4,475
Awards For All - Arts Project	5,000	(2,955)	2,045
Enterprising Development	-	(22,321)	(22,321)
	<u>204,076</u>	<u>(233,407)</u>	<u>(29,331)</u>
TOTAL FUNDS	<u>236,212</u>	<u>(234,520)</u>	<u>1,692</u>

**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2013**

16. MOVEMENT IN FUNDS - continued

Unrestricted funds

The following funds have been designated by the trustees:

Photocopier costs

The Board decided to address the costs of the current photocopier contract. The payment of a specific sum would allow the charity to purchase the copier and reduce ongoing operating costs. An amount of £5,000 has been designated for this purpose.

Quality infrastructure and human resources review

The Board identified a need to develop the quality and human resource processes within the charity and have designated around £4,500 to meet the cost of the review.

Restricted funds

NHS Change Fund

The Change Fund is provided to enable ROAR to consolidate and mainstream initiatives already established together with other community capacity grants supported by local volunteers which will enable older adults to remain independent, and within their own homes and communities.

Renfrewshire Council Social Work and Community Health

This is ROAR's core funding allowing it to run the ROAR clubs and deliver the service.

Awards For All

The Awards for all was for two projects:

i) Reaching older men in Renfrewshire

A project targeting isolated men and advise them of ROAR's services and look at viable options for them to include them in the community.

ii) The Arts project

The production of a play about the community, involving all the clubs, volunteers and staff. This project brought the clubs together at one venue for the play and was very successful and enjoyed by all.

The grant included costs for the service provider directing and organising, travel for the volunteers, venue charges, catering and sundry costs.

17. RELATED PARTY DISCLOSURES

L McAulay is a service manager at Alzheimer Scotland which received £11,000 (2012 - £12,906) for assisting Reaching Older Adults in Renfrewshire with the training of volunteers to provide specialist befriending in the local Renfrewshire area.

**REACHING OLDER ADULTS IN RENFREWSHIRE
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2013**

18. DEFERRED INCOME

			Movement Year ended 31st March 2013 £	Movement Period ended 31st March 2012 £
	Voluntary income £	Charitable activities £		
Brought forward	2,000	-	2,000	-
Amounts released to incoming resources	(2,000)	-	(2,000)	-
Amounts deferred in year	-	-	-	2,000
Carried forward	-	-	-	2,000