

REGISTERED COMPANY NUMBER: SC390855 (Scotland)
REGISTERED CHARITY NUMBER: SC042041

REGISTRARS COPY

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2016
FOR
ROAR - CONNECTIONS FOR LIFE LIMITED**

TUESDAY



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04/10/2016

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COMPANIES HOUSE

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

ROAR - CONNECTIONS FOR LIFE LIMITED
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FOR THE YEAR ENDED 31 MARCH 2016

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ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

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 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Roar - Connections for Life aims to connect lives and build connections to promote health and wellbeing. We will achieve this through our charitable objectives:

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

Roar - Connections for Life is a low level (we are not registered to provide care or support as defined under the Regulation of Care Act (Scotland) 2001) service provider of preventative wellbeing enhancing services. Our services are coordinated by a small staff team and delivered by volunteers.

Significant activities

Roar - Connections for Life provides a range of services funded through a SLA with Renfrewshire Health and Social Care Partnership which includes:

- A network of health and wellbeing clubs
- 1:1 befriending support either at home, in the local community or by phone
- Health and Wellbeing Activity Opportunities
- Information and Signposting
- Transport - provision and escorts
- Volunteer Recruitment, training and development

Roar has also successfully attracted funding from external sources to deliver additional services aimed at alleviating the isolation of older men, Frailty Prevention Programmes and West End projects around film and cooking. We have also embarked on developing a social enterprise delivering Foot Care.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This is Roar - Connections for Life's fourth full year as a registered charity and limited company. Key achievements in 2015-2016 include:

- Development and implementation of ground-breaking new approaches to Community Falls Prevention for Pre - Fallers including home assessment and personalised advice.
- Staff qualifying as OTAGO instructors enabling falls prevention exercises to be offered to groups and clubs in 8 venues.
- Creating the One Legged Wobble Challenge to help raise awareness of the importance of good balance. The initiative was endorsed by Professor Dawn Skelton, supported by actress Phyllis Logan, winning feature in Paisley Grammar YPI prize and featured on BBC TV Reporting Scotland.
- Success in being selected as the partnership organisation for the development of low level foot care service with NHS Podiatry and the successful development and implementation of this service as a social enterprise.
- Success in securing funded internships from Glasgow University Settlement Trust to work on a project to 'Reach the Harder to Reach'. The recommendations have helped to support subsequent success in funding applications.
- Success in securing 'Stalled Spaces' grant to develop the area of ground around the West End Community Centre in partnership with other local groups.
- Success in Partnership bid led by Linstone Housing to bring Craft Café to Renfrewshire. The West End Craft Café has been hugely.
- New partnership with Paisley Callants Rotary Club to provide weekly supported Friendship Outings.
- Success in securing a Big Lottery Grant of £266,087 for 3 years to double our Befriending Services.

FINANCIAL REVIEW

For an additional consecutive year Roar has successfully secured and raised additional funding and income to support the work of the organisation. This continual increase enables us to add value and service capacity but is only possible with the continued core income. New projects and services are created on cost models that can be sustained longer term with minimal subsidy once the equipment and infrastructure are established. This is particularly true of the Reels and Spiels project and Come Dine With Me. Core Funded Roar Services however are delivered on a heavily subsidised model and these services are now mostly oversubscribed with no scope to grow in terms of 'lunch' club network, however the success in the Big Lottery Grant will allow growth in Befriending over the next 3 years. During this time work will need to be undertaken to identify how these service volumes can be maintained.

Our Financial priority in 2016-17 is to secure a negotiated contract and funding commitment from Renfrewshire HSCP.

During the year the charity has made a surplus of £33,353 (2015 - £53,686. Restricted funds carried forward were £14,151 (2015 - £115,644).

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 £135,176. The trustees would like to build the reserves of the charity over the next few years to reach the appropriate level.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

FUTURE PLANS

Roar - Connections for Life is committed to connect lives and build connections to promote health and wellbeing. We will aim to achieve this through:

- National and local recognition and support for the Community Falls Prevention Programmes
- Success in Roar Do Feet social enterprise development and sustainability.
- Further develop the Mens Network and Mens Group
- Further Befriending Development in ways to offer isolation reducing opportunities
- Club and Community Development
- Implementation of Service User Agreement and Welcome Pack
- Develop Digital Inclusion in Partnership with Renfrewshire HSCP and DRC
- Develop our Volunteer Strategy
- Employment/ Educational Placements/ Interns
- Craft Café Project Year 2
- Roar Enterprise and Creativity Strategy
- Raising Awareness of Charitable mission
- Former Carer Project
- Succeed in Fair Food Transformation Fund partnership bid
- Intergenerational/ Equalities
- West End Community Centre Development

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.

Recruitment and appointment of new trustees

Recruitment of Trustees to the board is a key priority and ROAR continues to pursue avenues to strengthen the current skill set and gender balance. We seek to attract additional Trustees through events, advertising and recommendation.

ROAR has implemented a standardised application process including a pack of enquiry documents and application forms. Applications are assessed against a standardised Shortlisting and Scoring matrix which is based on experience relevant to the board, essential core skills, personal qualities and motivation. The decision to appoint is based on the score and decision to appoint is recorded in the board minutes subject to satisfactory references and PVG application.

Recruitment and appointment of new trustees (continued)

Roar - Connections for Life has successfully met the strategic objective of diversifying the gender and skill mix of the board of Trustees but will continue to seek to recruit additional trustees who can complement the current skill mix - particularly in the areas of law, retail and marketing.

Following their appointment, Trustees are guided through a registration and induction process including:

- Letter of welcome
- Personal Information Form
- ROAR Board Job Description, Responsibilities and Code of Conduct
- Equal Opportunities Monitoring Form
- Confidentiality Agreement
- APO1 For Board Skills and Development Companies House
- Copy of Memorandum and Articles of Association
- Copy of Annual Report
- Copy of Annual Audited Accounts
- OSCR Guidance to Trustees
- Introduction to Board meeting

The Board reviews their governance function annually and development themes developed based on the outcome.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

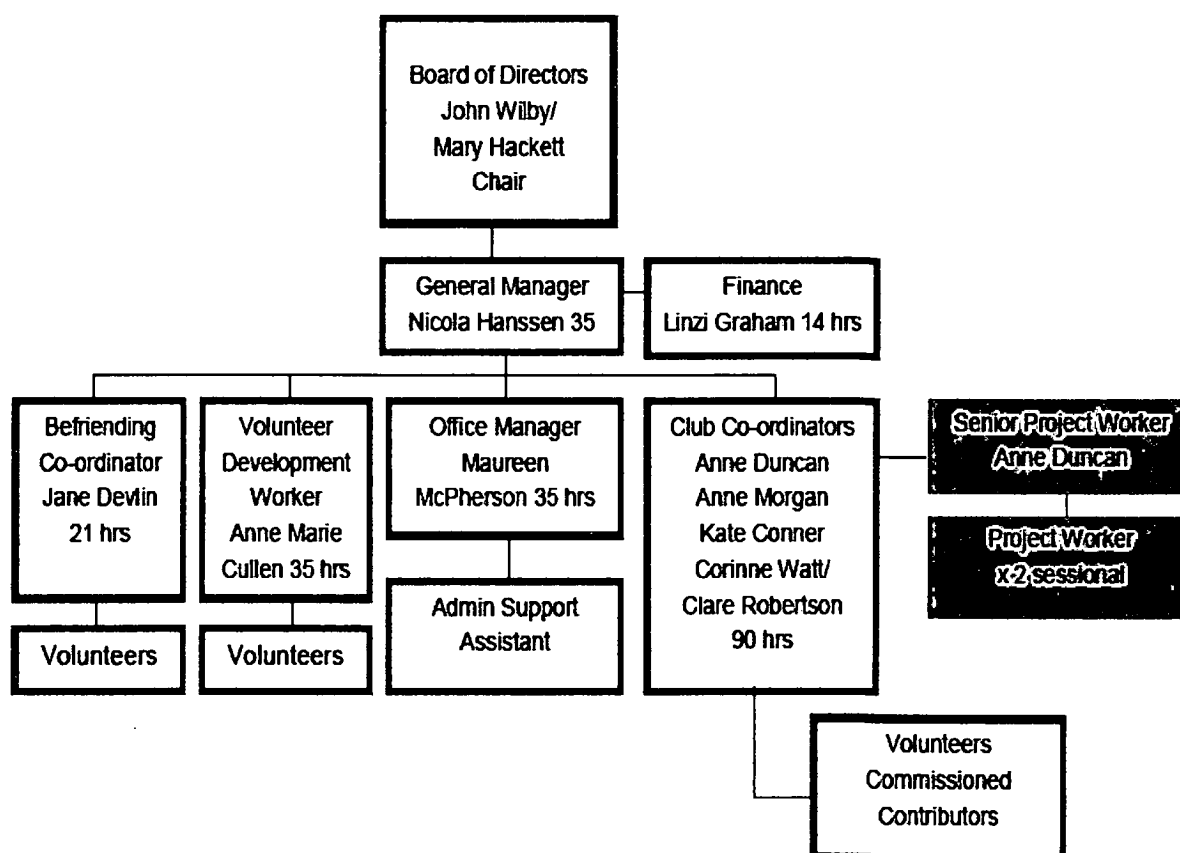
STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

During 2015 - 2016 the incumbent chair John Wilby reached the end of his 5 year tenure and a new chair was elected from the board of trustees. Mary Hackett took up office following a handover period. The board subsequently invited the retired chair to retain a connection with the organisation in an ex - officio voluntary consultancy basis as it was recognised that the loss of his expertise would be unfortunate for the organisation.

The staff team remained relatively unchanged for the majority of the financial year however 1 member of staff resigned following a prolonged absence and there was some flux in project resources and outsourced admin support.

The structure in 2015/16 is as follows:



 Funded from other project funding

Risk management

Roar - Connections for life continues to progress towards reducing previously identified risks arising from the newness of the organisation and historical, political and financial challenges. The majority of risks are now low. The risk relating to the tenure of the building has been moderately reduced by written clarification relating to our relationship with Renfrewshire Council and neighbouring tenancies however a decision on the type, level and duration of maintenance support has not been taken because of delay in negotiated contact agreement to secure funding.

The second moderate risk is the age and specification of the current IT Server and related IT infrastructure and back-up arrangements. An external assessment and option appraisal has been commissioned and the recommendations will form the basis of a tender to upgrade the systems.

Funding security is an evolving picture and is subject to continual assessment and is being managed by increasing the quality and reputation of Roar plus the diversification of income.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Policies and Procedures

Roar's strategic and operational activities are underpinned by the core values of the organisation and the law which are enshrined in our policies and procedures. These form a key element of external accreditation audits and our success in achieving Investing in Volunteering and Quality in Befriending are testament to the robustness of these systems and approaches.

Business Planing and Budgeting

Roar - Connections for Life has developed a 3 year Strategic Plan with a 1 year business plan that has been agreed by key stakeholders and ratified by the board. Progress towards meeting these objectives are monitored bi monthly by the Board of Directors.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC390855 (Scotland)

Registered Charity number

SC042041

Registered office

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

Trustees

J Wilby	- resigned 1/11/2015
A E Smith	
A Morris	- resigned 1/11/2015
M Hackett	
Mrs J Shields	
Ms M Kirkwood	
D Neilson	- appointed 1/5/2015
Mrs C Forbes	- appointed 26/10/2015
Dr D Skelton	- appointed 1/2/2016

Auditors

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

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2016

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Roar - Connections for Life 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.

Approved by order of the board of trustees on 22 September 2016 and signed on its behalf by:



M Hackett - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF ROAR - CONNECTIONS FOR LIFE LIMITED

We have audited the financial statements of Roar - Connections for Life Limited for the year ended 31 March 2016 on pages nine to eighteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (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 six, 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 and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 2016 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 applicable to Smaller Entities; 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
ROAR - CONNECTIONS FOR LIFE 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 from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Milne Craig

Shona B. Malcolm BAcc CA (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

22 September 2016

ROAR - CONNECTIONS FOR LIFE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2016**

		Unrestricted funds	Restricted funds	Total 2016 funds	Total 2015 funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,419	-	12,419	45,336
Charitable activities	4				
Roar Clubs		286,700	28,291	314,991	295,892
Investment income	3	56	-	56	24
Other income		<u>1,768</u>	<u>-</u>	<u>1,768</u>	<u>986</u>
Total		300,943	28,291	329,234	342,238
 EXPENDITURE ON					
Charitable activities	5				
Roar Clubs		256,261	22,494	278,755	269,070
Other		<u>17,126</u>	<u>-</u>	<u>17,126</u>	<u>19,482</u>
Total		273,387	22,494	295,881	288,552
 NET INCOME		27,556	5,797	33,353	53,686
Transfers between funds	15	<u>7,289</u>	<u>(7,289)</u>	<u>-</u>	<u>-</u>
Net movement in funds		34,845	(1,492)	33,353	53,686
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>104,418</u>	<u>15,644</u>	<u>120,062</u>	<u>66,376</u>
 TOTAL FUNDS CARRIED FORWARD		<u>139,263</u>	<u>14,152</u>	<u>153,415</u>	<u>120,062</u>

The notes form part of these financial statements

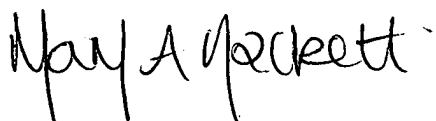
ROAR - CONNECTIONS FOR LIFE LIMITED

BALANCE SHEET AT 31 MARCH 2016

	Notes	2016 £	2015 £
FIXED ASSETS			
Tangible assets	11	4,088	3,831
CURRENT ASSETS			
Debtors	12	2,024	891
Cash at bank and in hand		<u>155,142</u>	<u>124,347</u>
		157,166	125,238
CREDITORS			
Amounts falling due within one year	13	(7,839)	(9,007)
NET CURRENT ASSETS		<u>149,327</u>	<u>116,231</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		153,415	120,062
NET ASSETS		<u>153,415</u>	<u>120,062</u>
FUNDS	15		
Unrestricted funds		139,264	104,418
Restricted funds		<u>14,151</u>	<u>15,644</u>
TOTAL FUNDS		<u>153,415</u>	<u>120,062</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 January 2015).

The financial statements were approved by the Board of Trustees on 22 September 2016 and were signed on its behalf by:



M Hackett -Trustee



Ms M Kirkwood -Trustee

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Allocation and apportionment of costs

Support costs which include the central functions are allocated to activities on the basis of their use.

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

Tangible assets are capitalised at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities. Irrecoverable VAT is written off when the expenditure to which it relates is incurred and is recorded as part of that expenditure.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. These include funds designated by the trustees for a particular purpose.

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

2. DONATIONS AND LEGACIES

	2016	2015
	£	£
Donations	7,856	16,347
Grants	-	23,153
Cost contribution	<u>4,563</u>	<u>5,836</u>
	<u><u>12,419</u></u>	<u><u>45,336</u></u>

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

	2016	2015
	£	£
Community Jobs	-	3,883
People Health Trust	-	11,270
Renfrewshire RCOP Partnership	<u>-</u>	<u>8,000</u>
	<u><u>-</u></u>	<u><u>23,153</u></u>

3. INVESTMENT INCOME

	2016	2015
	£	£
Deposit account interest	<u>56</u>	<u>24</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2016	2015
	£	£
Roar Clubs	29,200	29,102
Grants	<u>285,791</u>	<u>266,790</u>
	<u><u>314,991</u></u>	<u><u>295,892</u></u>

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

	2016	2015
	£	£
National Health Service	1,409	-
Renfrewshire Council	261,827	257,000
Awards For All	9,912	-
Big Lottery Fund	-	9,790
People Health Trust	12,143	-
Mazars	<u>500</u>	<u>-</u>
	<u><u>285,791</u></u>	<u><u>266,790</u></u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Roar Clubs	<u>187,234</u>	<u>91,521</u>	<u><u>278,755</u></u>

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

6. SUPPORT COSTS

	Management £	Information technology £	Governance costs £	Totals £
Other resources expended	-	-	17,126	17,126
Roar Clubs	<u>82,412</u>	<u>2,844</u>	<u>6,265</u>	<u>91,521</u>
	<u>82,412</u>	<u>2,844</u>	<u>23,391</u>	<u>108,647</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2016 £	2015 £
Auditors' remuneration	2,000	2,000
Depreciation - owned assets	<u>1,954</u>	<u>1,923</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2016 nor for the year ended 31 March 2015.

9. STAFF COSTS

	2016 £	2015 £
Wages and salaries	134,128	134,238
Social security costs	6,937	6,116
Other pension costs	<u>6,368</u>	<u>5,228</u>
	<u>147,433</u>	<u>145,582</u>

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

	2016	2015
Administration	2	2
Club Coordinators	4	5
Befriending	1	1
Project	<u>1</u>	<u>1</u>
	<u>8</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,931	28,405	45,336
Charitable activities			
Roar Clubs	286,102	9,790	295,892
Investment income	24	-	24
Other income	<u>986</u>	<u>-</u>	<u>986</u>
Total	304,043	38,195	342,238
 EXPENDITURE ON			
Charitable activities			
Roar Clubs	243,481	25,589	269,070
Other	<u>19,482</u>	<u>-</u>	<u>19,482</u>
Total	<u>262,963</u>	<u>25,589</u>	<u>288,552</u>
 NET INCOME	41,080	12,606	53,686
Transfers between funds	<u>324</u>	<u>(324)</u>	<u>-</u>
 Net movement in funds	41,404	12,282	53,686
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>63,014</u>	<u>3,362</u>	<u>66,376</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>104,418</u></u>	<u><u>15,644</u></u>	<u><u>120,062</u></u>

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

11. TANGIBLE FIXED ASSETS

	Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2015	175	2,783	9,107	12,065
Additions	<u>296</u>	<u>1,153</u>	<u>762</u>	<u>2,211</u>
At 31 March 2016	<u>471</u>	<u>3,936</u>	<u>9,869</u>	<u>14,276</u>
DEPRECIATION				
At 1 April 2015	87	882	7,265	8,234
Charge for year	<u>58</u>	<u>464</u>	<u>1,432</u>	<u>1,954</u>
At 31 March 2016	<u>145</u>	<u>1,346</u>	<u>8,697</u>	<u>10,188</u>
NET BOOK VALUE				
At 31 March 2016	<u>326</u>	<u>2,590</u>	<u>1,172</u>	<u>4,088</u>
At 31 March 2015	<u>88</u>	<u>1,901</u>	<u>1,842</u>	<u>3,831</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	1,030	100
Prepayments and accrued income	<u>994</u>	<u>791</u>
	<u>2,024</u>	<u>891</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Accrued expenses	<u>7,839</u>	<u>9,007</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total 2016 funds £	Total 2015 funds £
Fixed assets	4,088	-	4,088	3,831
Current assets	143,015	14,151	157,166	125,238
Current liabilities	<u>(7,839)</u>	<u>-</u>	<u>(7,839)</u>	<u>(9,007)</u>
	<u>139,264</u>	<u>14,151</u>	<u>153,415</u>	<u>120,062</u>

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2016**

15. MOVEMENT IN FUNDS

	At 1/4/15 £	Net movement in funds £	Transfers between funds £	At 31/3/16 £
Unrestricted funds				
General fund	100,716	31,259	7,289	139,264
Website, Marketing and Video	3,158	(3,158)	-	-
Days Out for Befrienders	544	(544)	-	-
	<u>104,418</u>	<u>27,557</u>	<u>7,289</u>	<u>139,264</u>
Restricted funds				
Evergreen Centre - Johnstone Club donation	1,831	(300)	-	1,531
Frailty Prevention	4,985	(4,985)	-	-
Breath of Fresh Air Project	3,624	6,220	(3,624)	6,220
Cinema Project	4,135	1,530	(3,665)	2,000
Older People Network	1,069	(1,069)	-	-
Stalled Spaces	-	2,400	-	2,400
Craft Cafe	-	2,000	-	2,000
	<u>15,644</u>	<u>5,796</u>	<u>(7,289)</u>	<u>14,151</u>
TOTAL FUNDS	<u>120,062</u>	<u>33,353</u>	<u>-</u>	<u>153,415</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	300,943	(269,684)	31,259
Website, Marketing and Video	-	(3,158)	(3,158)
Days Out for Befrienders	-	(544)	(544)
	<u>300,943</u>	<u>(273,386)</u>	<u>27,557</u>
Restricted funds			
Frailty Prevention	1,409	(6,394)	(4,985)
Breath of Fresh Air Project	9,912	(3,692)	6,220
Cinema Project	10,143	(8,613)	1,530
Older People Network	-	(1,069)	(1,069)
Stalled Spaces	2,400	-	2,400
Craft Cafe	2,000	-	2,000
Roar Do feet	2,427	(2,427)	-
Evergreen Centre - Johnstone Club donation	-	(300)	(300)
	<u>28,291</u>	<u>(22,495)</u>	<u>5,796</u>
TOTAL FUNDS	<u>329,234</u>	<u>(295,881)</u>	<u>33,353</u>

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2016

15. MOVEMENT IN FUNDS - continued

Unrestricted funds

Restricted funds

Frailty Prevention.

This funding has enabled the development of learning from the work with Glasgow Caledonia University into strengthening and balancing exercises, advice on diet, eyesight checks and mental alertness. The charity has been able to train staff in OT AGO so that the programmes of support can be rolled out across the organisation and it has enabled the charity to be early implementors of initiatives related to community falls prevention.

Breath of Fresh Air project

Following on from outreach work into how best to Reach Older Men we identified that men like to socialise in a different way from women and particularly like a practical and learning focus. Funds received during the year have enabled the charity to develop a project in partnership with Clyde Muirshiel Country Park to deliver a programme of indoor and outdoor nature based activities. This learning has now attracted more funding that will be used to benefit other groups of older men.

West End Lifeline Project (Cinema)

The funding for this project is to help revitalise the community and provide opportunities for people in the West End of Paisley through access to activities that didn't already operate. This has been designed by/or with local people. It was from the community groups that the Reils and Speels project and the Come Dine With Me project ideas originated. These projects are both running but some of the original steering group members have become unwell or died so the projects now need to be further developed to meet the needs of the current and future members.

Evergreen Centre - Johnstone's club donation

Evergreen was a small charity which had raised money in the Johnstone & Elderslie area but had ceased. As per OSCR advice this charity was required to dispose of the balance of their charitable funds to another registered charity with similar objects. This meant the Johnstone club committee were unable to receive the funds directly into their account. Roar agreed to accept the funds to use within the Johnstone area but only where this was used to further Roar's charitable aims. To achieve this Roar has worked together with local people and the Johnstone committee.

Roar Do Feet

Basic toe nail cutting and filing service delivered by Roar staff and volunteers who have been 'educated' by NHS podiatrists. Referral is open but is dependent on health questionnaire responses and assessment at first visit before a regular service can commence. There is a one -off cost of £12 for the pack and clippers that the customer keeps and re-uses at each appointment. Each 30 min appointment costs £12. Clinics operate in various venues.

Craft Café

This project is delivered by Impact Arts funded by People and Communities funding and contributions from a consortium of organisations. Within Roar this is delivered as a 2 hour supported session where people can express themselves through arts and crafts. This project is open to people aged 60+ with the aim of reducing social isolation and loneliness by offering members a safe, social and creative environment.

Stalled Spaces

Roar operates from the West End Community Centre which has a plot of ground that was unkempt and unattractive. As part of our commitment to improving the West End we applied and were granted money from a national initiative aiming to make small, unused pieces of ground into more attractive areas within communities. This project has been a collaboration between Roar's Mens Group, Clyde Muirshiel Rangers, West End Community Council and Tenants and Residents with support from Pacific Building and Ross and Liddell.

Transfer of funds

Transfers between funds represent the reapportioning of staff costs to individual projects.

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2016

16. PENSION COMMITMENTS

During the year, the charity contributed to a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £6,368 (2015: £5,228). There were no contributions payable to the fund at the year end.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2016.