

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

Companies House

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020
FOR
ROAR - CONNECTIONS FOR LIFE LIMITED**



ROAR - CONNECTIONS FOR LIFE LIMITED

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FOR THE YEAR ENDED 31 MARCH 2020**

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ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

The trustees who are also directors of the charity present their annual report together with the financial statements of the charity for the year ending 31 March 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Roar - Connections for Life's mission is to enable older people to stay mobile and stay connected.

We will achieve this through our charitable activities:

- 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.

And by applying our values:

- Compassionate
- Connected
- Innovative
- Fun

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 well-being enhancing services. Our services are coordinated by a small staff team and delivered by volunteers.

Significant activities

Roar - Connections for Life is a commissioned service under a 3+1+1 year contract for the provision of low level preventative services in Renfrewshire to Renfrewshire Health and Social Care Partnership. We are also Grant funded by Big Lottery and Robertson's Trust.

We continue to deliver our core contracted services and grow our social enterprises and project work.

We continue with our commitment to a national Stay Mobile Stay Connected Campaign and local delivery of a Stay Mobile Stay Connected Service which are multiple award winning approaches. The office continues to provide a suitable base for the organisation. We extending the lease to ensure stability of tenure.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This is Roar - Connections for Life's seventh full year as a registered charity and limited company. Key achievements in 2019 - 2020 include:

- Redesigned our database to enhance management information capabilities with Glasgow Uni Intern.
- HR review and new management structure.
- I CAN calendars by LLT proceeds donated to Roar and Procast Ltd sponsored all Roar members to receive a copy.
- Key partner in a collaborative multi agency project to create Getting off the Floor films and leaflets for national use.
- OTAGO re-assessments showing higher levels of improvement in members strength, balance and confidence.
- All staff undertook dementia awareness training delivered by Alzheimer's Scotland.
- Flightpath funding enabled start-up of new OTAGO class in Erskine.
- Open days to promote preventative services in Lochwinnoch, Bargarren and Paisley Wallneuk.
- Tablet classes delivered in partnership with RL Libraries in a range of venues.
- Opening 2 new footcare venues in Paisley and Bishopton.
- Extended 'permission to occupy' arrangements for 59 Glasgow Rd until 2024.
- Volunteer Thank You event to Caldwell Garden Centre on 11 September with gift of Roar water bottle.
- Silver Thursday on 3 October for befriending users and volunteers.
- New OTAGO class being delivered by Roar for St Mary's.
- Partnership with Kibble established with reciprocal support on functional tasks and supported volunteer placements.
- Partner in Paisley Daily Express 'Protect Our Pensioners' scam prevention campaign.
- GCU partnership on developing app for bladder health for older women. Focus group participants from Roar.
- GSK/ Kings Fund Runner Up (£3,000 prize).
- Renfrewshire Council Economic Development support to asses and strengthen web and social media culminating in tendering for new website design and management and social media development outsourcing.
- Designed and piloted a Roar Score community frailty assessment with promising initial results.
- Covid 19 response triaging all members to ensure suitable levels of remote support by phone, post and email.
- Covid 19 grocery and prescription collection and delivery services developed for older people who were unable to secure other means of support and were no longer able to go out.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

FINANCIAL REVIEW

Roar has successfully exceeded contract volume and quality under the terms of the contract in addition to adding more capacity in grant funded community outreach services within budget and growing our Roar Do Feet social enterprise. Our financial priorities for the year included the investment of reserves to maintain projects that are not core funded and to match project funding commitments. We undertook an HR review and restructured salaries to reflect competence and responsibility levels in our workforce. We continue to invest in and pursue partnerships and new delivery approaches which bridge the gap between medical and non-statutory approaches to primary prevention of unintentional harm.

Our financial priorities in 2020 - 21 are as follows:

- Continue to work in partnership with funders to deliver commissioned/ funded services and projects and or agree redesign and pilot where pandemic issues mean traditional service models are no longer an option.
- Invest reserves £22K from our reserves to hold the Roar Do Feet cost at £12 for a further year.
- Invest £11K as our committed contribution towards the Stay Mobile Stay Connected Service funded by TNL Community Fund.
- Continue to Chair and develop reach of Renfrewshire Community Falls Prevention Group and cascade out information and training on 'Getting Off the Floor' project.
- Commission a new website that will have capacity for future appointment systems and better accessibility.
- Identify and invest in competent social media analysis, strategic planning and ongoing management.
- Scope the need for a menu of training and consultancy packages developed by Roar aimed at employee wellbeing.
- Develop the Roar Score, early frailty identification and tailored support project.
- Pursue additional income from Grants, donations, sponsorship or contracts that will enhance capacity and reach of Roar's mission.

During the year the charity has a surplus of £13,501 (2019 - £27,574). Restricted funds carried forward were £114,183 (2019 - £631).

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. The Trustees did explore wider investment options but this has been indefinitely postponed by the global pandemic. Given the exceptional uncertainty, future funding models may require radical redesign and the Trustees will make investment decisions to further the charity mission within the legal and political environment. At present the free reserves amount to £141,096. The Board will assess a further program of investment beyond the commitments to further the charitable aims and the sustainability of the organisation.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

FUTURE PLANS

Roar - Connections for Life is committed to enable older people to stay mobile and stay connected.

Roar - Connections for Life Ltd.'s objectives are as follows:

- 1 Deliver the maximum quality and capacity of preventative services to older people within Renfrewshire.
Enhance our ability to reach new audiences and engage stakeholders with an accessible early intervention, self-management narrative.
- 2
- 3 Scope the need for a menu of training and consultancy packages.

We aim to achieve this through:

- Review the strategic approach in light of Covid 19 pandemic and adjust organisational structure and cost models accordingly.
- Delivering best quality and value for commissioning authorities and funders.
- Develop scope of preventative capacity to meet growing demand/ need.
- Continue building the reputational profile of Roar - Connections for Life.
- Continue to build partnerships that mutually enhance our development and reach towards shared goals.
- Develop and utilise evaluation methods that are nationally recognised.
- Undertake an HR review to fit with the developing strategic priorities.
- Develop the Roar team and invest in their development and wellbeing to undertake their roles.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Roar - Connections for Life Ltd is a company limited by guarantee and a charity registered in Scotland. It is governed by its Articles of Association and Memorandum of Association.

Recruitment and appointment of new trustees

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.

Roar - Connections for Life applies a standardised application process and applications are assessed against a standardised shortlisting and scoring matrix which is designed to assess the applicants experience relevant to the board skill mix, essential core skills, personal qualities, values and motivation. The applicant is also extended an opportunity to meet the chair and CEO. The decision to appoint is made by the Trustees, recorded in the board minutes and the appointment is subject to satisfactory references and PVG application.

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

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

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

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Roar - Connections for life continues to have a robust and proactive approach towards risk management. The organisational risk register was formally reviewed by the Trustees bi annually with any rise in risks or new hazards added and highlighted relevant to the likelihood and severity. However during the pandemic this has been increased to monthly. The highest risks are around the challenges that the Covid 19 pandemic has brought and will mean for the organisations service users, staff and volunteers. The second highest risk is around limited availability of competent staff resources to lead and coordinate the operational developments required.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

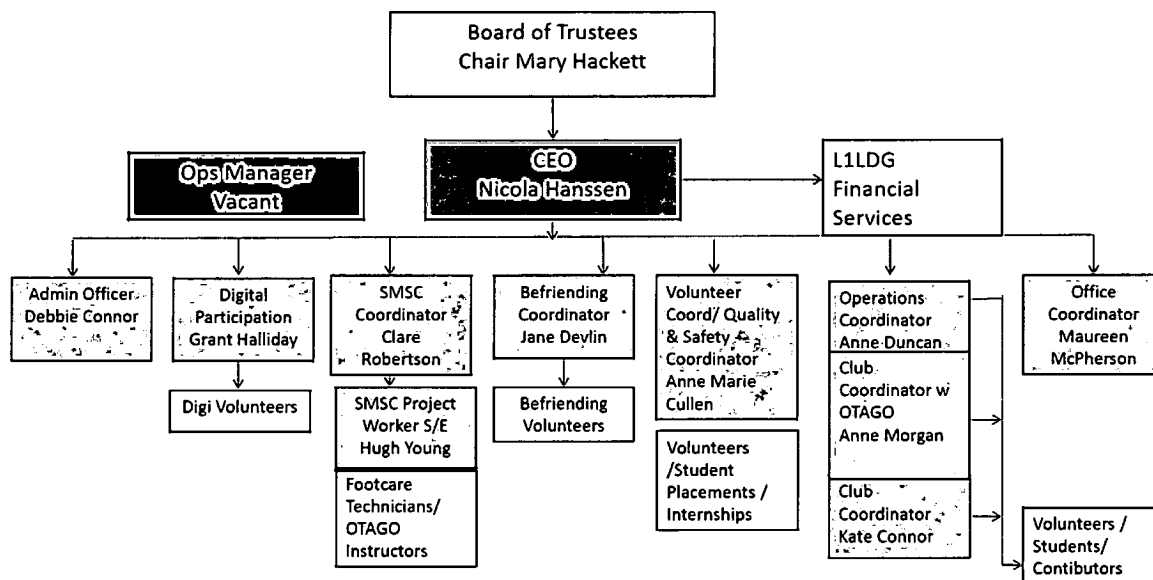
STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

During 2019 - 2020 Mary Hackett has remained Chair of the organisation 2 new Trustees were recruited and 1 resigned. Following an HR review the staffing structure changed although the staff team remained relatively unchanged for the majority of the financial year with the exception of the appointment of Debbie Connor Admin Officer, who took up her post on 17 February 2020, the ending of the Digital Participation officer post held by Grant Halliday and the death of Hugh Young on 28 March 2020.

We also supported 9 students from local Universities and colleges and 174 volunteers.

Roar Organisational Structure 2019 -20



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 being shortlisted for the prestigious GSK Impact 2020 award is a testament to the robustness of these systems and approaches.

Business Planning and Budgeting

Roar - Connections for Life's Board have reviewed their Strategic Plan but in light of the Covid 19 pandemic we will require to revisit this and review our planned investment commitments, business plans and budgets. Progress towards meeting these objectives are monitored monthly by the Board of Directors.

External examination

External independent examination provides feedback to the Board on the operation of those aspects of the internal control system reviewed as part of the preparation of the annual accounts. It also provides comment on Roar's general governance arrangements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC390855 (Scotland)

Registered Charity number
SC042041

ROAR - CONNECTIONS FOR LIFE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

Registered office

59 Glasgow Road
Paisley
Renfrewshire
PA1 3PD

Trustees

M Hackett
Ms M Kirkwood (resigned 1/7/2019)
D Neilson (resigned 9/1/2020)
Mrs C Forbes
Dr D Skelton
G McDonnell
Ms N Burleigh
R McGinlay
C M Bell (resigned 1/5/2019)
Ms J D Matthews (appointed 30/3/2020)
T McKay (appointed 30/3/2020)

Company Secretary

Mrs C Forbes

Independent Examiner

Mr P Craig
FCCA
Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
Renfrewshire
PA3 4DA

Key management personnel:

CEO

Mrs N Biagi-Hanssen

Approved by order of the board of trustees on 24 June 2020 and signed on its behalf by:



M Hackett - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
ROAR - CONNECTIONS FOR LIFE LIMITED**

I report on the accounts for the year ended 31 March 2020 set out on pages nine to twenty two.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

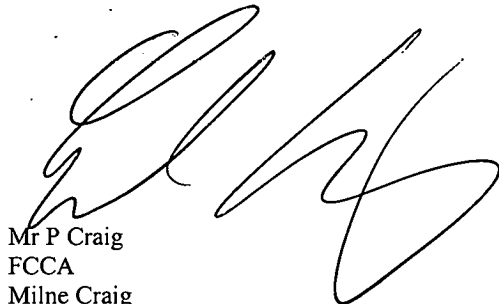
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr P Craig
FCCA
Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
Renfrewshire
PA3 4DA

24 June 2020

ROAR - CONNECTIONS FOR LIFE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	19,580	-	19,580	8,492
Charitable activities	4				
Roar Clubs		-	368,919	368,919	415,989
Footcare Services		-	32,484	32,484	24,375
Investment income	3	457	-	457	209
Other income		<u>17,490</u>	<u>3,187</u>	<u>20,677</u>	<u>9,557</u>
Total		37,527	404,590	442,117	458,622
EXPENDITURE ON					
Charitable activities	5				
Roar Clubs		50,125	353,865	403,990	406,673
Footcare Services		-	24,626	24,626	24,375
Total		50,125	378,491	428,616	431,048
NET INCOME/(EXPENDITURE)		(12,598)	26,099	13,501	27,574
Transfers between funds	16	<u>(87,454)</u>	<u>87,454</u>	<u>-</u>	<u>-</u>
Net movement in funds		(100,052)	113,553	13,501	27,574
RECONCILIATION OF FUNDS					
Total funds brought forward		241,147	631	241,778	214,204
TOTAL FUNDS CARRIED FORWARD		<u>141,095</u>	<u>114,184</u>	<u>255,279</u>	<u>241,778</u>

The notes form part of these financial statements

ROAR - CONNECTIONS FOR LIFE LIMITED

BALANCE SHEET **31 MARCH 2020**

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	11	9,915	25,149
CURRENT ASSETS			
Debtors	12	1,356	1,260
Cash at bank and in hand		<u>293,020</u>	<u>265,242</u>
		294,376	266,502
CREDITORS			
Amounts falling due within one year	13	(49,012)	(49,873)
NET CURRENT ASSETS		<u>245,364</u>	<u>216,629</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>255,279</u>	<u>241,778</u>
NET ASSETS		<u>255,279</u>	<u>241,778</u>
FUNDS	16		
Unrestricted funds		141,096	241,147
Restricted funds		<u>114,183</u>	<u>631</u>
TOTAL FUNDS		<u>255,279</u>	<u>241,778</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

ROAR - CONNECTIONS FOR LIFE LIMITED

BALANCE SHEET - continued
31 MARCH 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 June 2020 and were signed on its behalf by:

M. A. Hackett

M Hackett - Trustee

C Forbes - Trustee

C. M. Forbes.

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

ROAR - Connections For Life Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There were no significant areas of adjustment in the accounts. With respect to the next reporting period, there are no significant areas of uncertainty.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income recognition

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

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

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

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Tangible fixed assets

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

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Improvements to property	- 33% on cost
Equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% 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.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Pension costs and other post-retirement benefits

Employees of the charity are entitled to join a defined contribution scheme. The scheme is managed by Scottish Widows plc and the scheme invests the contributions made by the employee and employer in an investment fund to build up over the term of the 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.

Cash at bank and in hand

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

Debtors

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

Creditors and provisions

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

Financial Instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES - continued

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transactions costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	<u>19,580</u>	<u>8,492</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>457</u>	<u>209</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2020	2019
		£	£
Roar Clubs	Roar Clubs	37,370	48,868
Digital inclusion	Roar Clubs	-	1,825
Grants	Roar Clubs	331,549	365,296
Feet, fire and falls project	Footcare Services	<u>32,484</u>	<u>24,375</u>
		<u>401,403</u>	<u>440,364</u>

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

	2020	2019
	£	£
Renfrewshire Council	287,675	261,000
Big Lottery Fund	43,874	90,458
Culture & heritage	<u>-</u>	<u>13,838</u>
	<u>331,549</u>	<u>365,296</u>

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Roar Clubs	284,928	119,062	403,990
Footcare Services	<u>24,626</u>	<u>-</u>	<u>24,626</u>
	<u>309,554</u>	<u>119,062</u>	<u>428,616</u>

6. SUPPORT COSTS

	Management £	Information technology £	Governance costs £	Totals £
Roar Clubs	<u>85,912</u>	<u>11,242</u>	<u>21,908</u>	<u>119,062</u>

7. NET INCOME/(EXPENDITURE)

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

	2020 £	2019 £
Depreciation - owned assets	<u>19,194</u>	<u>22,540</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

9. STAFF COSTS

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

	2020	2019
Administration	2	1
Club Coordinators	3	4
Befriending	1	3
Project	<u>3</u>	<u>3</u>
	<u>9</u>	<u>11</u>

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

The key management personnel of the charity is the CEO whose employee benefits total £43,735 (2019 - £37,219).

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,492	-	8,492
Charitable activities			
Roar Clubs	415,989	-	415,989
Footcare Services	24,375	-	24,375
Investment income	209	-	209
Other income	<u>9,557</u>	<u>-</u>	<u>9,557</u>
Total	458,622	-	458,622
EXPENDITURE ON			
Charitable activities			
Roar Clubs	406,673	-	406,673
Footcare Services	24,375	-	24,375
Total	<u>431,048</u>	<u>-</u>	<u>431,048</u>
NET INCOME	27,574	-	27,574
RECONCILIATION OF FUNDS			
Total funds brought forward	213,573	631	214,204
TOTAL FUNDS CARRIED FORWARD	<u>241,147</u>	<u>631</u>	<u>241,778</u>

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Fixtures and fittings £
COST			
At 1 April 2019	50,137	471	3,830
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2020	<u>50,137</u>	<u>471</u>	<u>3,830</u>
DEPRECIATION			
At 1 April 2019	33,215	339	601
Charge for year	<u>16,922</u>	<u>21</u>	<u>416</u>
At 31 March 2020	<u>50,137</u>	<u>360</u>	<u>1,017</u>
NET BOOK VALUE			
At 31 March 2020	<u>-</u>	<u>111</u>	<u>2,813</u>
At 31 March 2019	<u>16,922</u>	<u>132</u>	<u>3,229</u>

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

11. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2019	6,600	23,348	84,386
Additions	<u>-</u>	<u>3,960</u>	<u>3,960</u>
At 31 March 2020	<u>6,600</u>	<u>27,308</u>	<u>88,346</u>
DEPRECIATION			
At 1 April 2019	3,030	22,052	59,237
Charge for year	<u>893</u>	<u>942</u>	<u>19,194</u>
At 31 March 2020	<u>3,923</u>	<u>22,994</u>	<u>78,431</u>
NET BOOK VALUE			
At 31 March 2020	<u>2,677</u>	<u>4,314</u>	<u>9,915</u>
At 31 March 2019	<u>3,570</u>	<u>1,296</u>	<u>25,149</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Prepayments and accrued income	<u>1,356</u>	<u>1,260</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accrued expenses	5,138	5,999
Deferred income	<u>43,874</u>	<u>43,874</u>
	<u>49,012</u>	<u>49,873</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020 £	2019 £
Within one year	10,000	20,000
Between one and five years	<u>-</u>	<u>10,000</u>
	<u>10,000</u>	<u>30,000</u>

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds
	£	£	£	£
Fixed assets	9,915	-	9,915	25,149
Current assets	180,193	114,183	294,376	266,502
Current liabilities	(49,012)	-	(49,012)	(49,873)
	<u>141,096</u>	<u>114,183</u>	<u>255,279</u>	<u>241,778</u>

16. MOVEMENT IN FUNDS

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	59,862	25,967	(3,000)	82,829
New premises	64,330	(36,922)	-	27,408
Stay Mobile Stay Connected	63,758	-	(63,758)	-
SMSC Campaign	18,504	-	(18,504)	-
Digital Participation	5,192	-	(5,192)	-
Mens group	2,000	1,491	-	3,491
Reels & Spiels	2,000	1,277	-	3,277
Exclusive club	2,501	119	-	2,620
Craft club	5,000	(1,976)	-	3,024
Additional staff	18,000	(2,553)	-	15,447
Hardship fund	-	-	3,000	3,000
	<u>241,147</u>	<u>(12,597)</u>	<u>(87,454)</u>	<u>141,096</u>
Restricted funds				
Evergreen Centre - Johnstone Club donation	631	(631)	-	-
Roar Do feet	-	7,859	-	7,859
SMSC Service	-	2,418	63,758	66,176
SMSC Campaign	-	(1,372)	18,504	17,132
Digital Participation	-	4,510	5,192	9,702
Core Contracts	-	13,314	-	13,314
	<u>631</u>	<u>26,098</u>	<u>87,454</u>	<u>114,183</u>
TOTAL FUNDS	<u>241,778</u>	<u>13,501</u>	<u>-</u>	<u>255,279</u>

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,712	(3,745)	25,967
New premises	-	(36,922)	(36,922)
Mens group	2,495	(1,004)	1,491
Reels & Spiels	2,288	(1,011)	1,277
Exclusive club	816	(697)	119
Craft club	2,216	(4,192)	(1,976)
Additional staff	-	(2,553)	(2,553)
	37,527	(50,124)	(12,597)
Restricted funds			
Evergreen Centre - Johnstone Club donation	-	(631)	(631)
Roar Do feet	32,485	(24,626)	7,859
SMSC Service	47,058	(44,640)	2,418
SMSC Campaign	-	(1,372)	(1,372)
Digital Participation	26,675	(22,165)	4,510
Core Contracts	298,372	(285,058)	13,314
	404,590	(378,492)	26,098
TOTAL FUNDS	442,117	(428,616)	13,501

Comparatives for movement in funds

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	42,473	39,889	(22,500)	59,862
New premises	100,830	(36,500)	-	64,330
Stay Mobile Stay Connected	14,938	48,820	-	63,758
Road safety	6,501	-	(6,501)	-
SMSC Campaign	26,831	(8,327)	-	18,504
Digital Participation	22,000	(21,308)	4,500	5,192
Mens group	-	-	2,000	2,000
Reels & Spiels	-	-	2,000	2,000
Exclusive club	-	-	2,501	2,501
Craft club	-	5,000	-	5,000
Additional staff	-	-	18,000	18,000
	213,573	27,574	-	241,147
Restricted funds				
Evergreen Centre - Johnstone Club donation	631	-	-	631
TOTAL FUNDS	214,204	27,574	-	241,778

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	344,009	(304,120)	39,889
New premises	-	(36,500)	(36,500)
Stay Mobile Stay Connected	90,458	(41,638)	48,820
SMSC Campaign	13,838	(22,165)	(8,327)
Digital Participation	1,825	(23,133)	(21,308)
Mens group	1,331	(1,331)	-
Craft club	7,161	(2,161)	5,000
	<u>458,622</u>	<u>(431,048)</u>	<u>27,574</u>
TOTAL FUNDS	<u>458,622</u>	<u>(431,048)</u>	<u>27,574</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	42,473	65,856	(25,500)	82,829
New premises	100,830	(73,422)	-	27,408
Stay Mobile Stay Connected	14,938	48,820	(63,758)	-
Road safety	6,501	-	(6,501)	-
SMSC Campaign	26,831	(8,327)	(18,504)	-
Digital Participation	22,000	(21,308)	(692)	-
Mens group	-	1,491	2,000	3,491
Reels & Spiels	-	1,277	2,000	3,277
Exclusive club	-	119	2,501	2,620
Craft club	-	3,024	-	3,024
Additional staff	-	(2,553)	18,000	15,447
Hardship fund	-	-	3,000	3,000
	<u>213,573</u>	<u>14,977</u>	<u>(87,454)</u>	<u>141,096</u>
Restricted funds				
Evergreen Centre - Johnstone Club donation	631	(631)	-	-
Roar Do feet	-	7,859	-	7,859
SMSC Service	-	2,418	63,758	66,176
SMSC Campaign	-	(1,372)	18,504	17,132
Digital Participation	-	4,510	5,192	9,702
Core Contracts	-	13,314	-	13,314
	<u>631</u>	<u>26,098</u>	<u>87,454</u>	<u>114,183</u>
TOTAL FUNDS	<u>214,204</u>	<u>41,075</u>	<u>-</u>	<u>255,279</u>

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	373,721	(307,865)	65,856
New premises	-	(73,422)	(73,422)
Stay Mobile Stay Connected	90,458	(41,638)	48,820
SMSC Campaign	13,838	(22,165)	(8,327)
Digital Participation	1,825	(23,133)	(21,308)
Mens group	3,826	(2,335)	1,491
Reels & Spiels	2,288	(1,011)	1,277
Exclusive club	816	(697)	119
Craft club	9,377	(6,353)	3,024
Additional staff	-	(2,553)	(2,553)
	496,149	(481,172)	14,977
Restricted funds			
Evergreen Centre - Johnstone Club donation	-	(631)	(631)
Roar Do feet	32,485	(24,626)	7,859
SMSC Service	47,058	(44,640)	2,418
SMSC Campaign	-	(1,372)	(1,372)
Digital Participation	26,675	(22,165)	4,510
Core Contracts	298,372	(285,058)	13,314
	404,590	(378,492)	26,098
TOTAL FUNDS	<u>900,739</u>	<u>(859,664)</u>	<u>41,075</u>

Designated funds

During the year the trustees agreed to commit unrestricted funds to the following projects:

New Premises

To cover the cost of reallocation and refurbishment of the new office at 59 Glasgow Road. The relocation was required for the staff's well-being, improving the profile of the organisation and to increase recruitment of volunteers.

Additional Staffing

Additional administration staffing as agreed by the Board.

Men's Group

Funding for clubs not part of the core.

Reels & Spiels

Funding for clubs not part of the core.

Exclusive Club

Funding for clubs not part of the core.

Hardship Fund

Funding for service users incurring hardship during Covid 19.

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

16. MOVEMENT IN FUNDS - continued

Restricted funds

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.

Stay Mobile Stay Connected Campaign

Agreement was reached with the Renfrewshire Health & Social Care Partnership to allocate an underspend from the core grant towards the design and delivery of the falls prevention projects. This has been used to promote the SMSC Service.

Stay Mobile Stay Connected Service

A campaign to change the way people think about older people's health. A group of older adults, aged 79 to 92, have created six campaign films with their own advice on achieving happiness and health in later life. An early intervention and falls prevention service aiming to reduce falls, isolation and frailty including home assessments and tailored support solutions.

Digital Participation

Funding for a member of staff to facilitate digital inclusion.

Core Contracts

The core fund is used to fund the core activities and the general running of ROAR.

Transfer of funds

Transfers between funds represent the commitment of unrestricted funds to costs and projects which intend to further the charity's objects.

17. EMPLOYEE BENEFIT OBLIGATIONS

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 £10,155 (2019: £10,360). There were no contributions payable to the fund at the year end.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

ROAR - CONNECTIONS FOR LIFE LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,580	8,492
Investment income		
Deposit account interest	457	209
Charitable activities		
Roar Clubs	37,370	48,868
Feet, fire and falls project	32,484	24,375
Digital inclusion	-	1,825
Grants	<u>331,549</u>	<u>365,296</u>
	401,403	440,364
Other income		
Hall lettings	370	200
Other incoming resources	<u>20,307</u>	<u>9,357</u>
	<u>20,677</u>	<u>9,557</u>
Total incoming resources	442,117	458,622
EXPENDITURE		
Charitable activities		
Wages	129,636	126,700
Social security	6,267	5,840
Pensions	6,668	7,108
Rent	20,000	20,000
Hall Hire	22,828	27,157
Food and catering	19,733	25,347
Transport	7,785	11,067
Training	1,780	1,463
Sundries	631	-
Clothing and equipment	-	1,458
Outings, physical and social activities	19,523	17,656
Travel and subsistence	4,969	7,578
Projects costs	49,619	50,238
Bank charges	921	1,162
Depreciation	<u>19,194</u>	<u>22,540</u>
	309,554	325,314
Support costs		
Management		
Wages	55,740	51,750
Social security	5,315	4,816
Carried forward	61,055	56,566

This page does not form part of the statutory financial statements

ROAR - CONNECTIONS FOR LIFE LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020**

	2020	2019
	£	£
Management		
Brought forward	61,055	56,566
Pensions	3,487	3,252
Rates and water	903	979
Insurance	830	1,832
Light and heat	2,421	2,187
Telephone	4,670	3,344
Postage and stationery	1,887	3,766
Advertising	2,744	3,016
Sundries	4,695	4,259
Repairs and renewals	<u>3,220</u>	<u>2,077</u>
	85,912	81,278
Information technology		
Repairs and renewals	11,242	3,937
Governance costs		
Accountancy fees	19,200	18,000
Professional fees	1,178	719
Independent examiner's fee	<u>1,530</u>	<u>1,800</u>
	<u>21,908</u>	<u>20,519</u>
Total resources expended	<u>428,616</u>	<u>431,048</u>
Net income	<u><u>13,501</u></u>	<u><u>27,574</u></u>