

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 2019
FOR**

ROAR - CONNECTIONS FOR LIFE LIMITED

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

THURSDAY



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COMPANIES HOUSE

ROAR - CONNECTIONS FOR LIFE LIMITED
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FOR THE YEAR ENDED 31 MARCH 2019

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ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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 2019 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:

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

And by applying our values:

- Creating Connectedness
- Nurturing Compassion
- Empowering people and communities to flourish
- Championing safety for people and places
- Generating solutions by listening to people

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 will pursue extending the lease to ensure stability of tenure.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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 2018 - 2019 include:

- Established new Bishopton OTAGO group in April 18.
- Phase 2 of Stay Mobile Stay Connected Campaign involving Stakeholder workshop, establishment of a film group and launch at Scottish Government Firestarter Festival 19.
- Expansion of Roar Do Feet to Sherwood Church.
- Annual Tea Dance 18 'Spring Fling' for members. 140 attended.
- Implemented GDPR policies.
- Web service requests enabled.
- Providing for People in Paisley Donation to support low income people needing footcare.
- Annual Volunteer Thank You Event to Peoples Palace on 18 September.
- Herald Society Award Winners 2018.
- AGM / EGM guest speaker Lorraine Gillies from Scottish Community Safety Network.
- Change to Mem and Arts to enable Board service to be extended.
- Successfully secured Big Lottery Community Fund for additional 3 years
- SCVO funding for Digital Inclusion of People with Digital Impairment project delivery
- Various TV coverage of SMSC and Isolation by both BBC and ITV.
- Supported student placements from 5 learning institutions for 11 students.
- Contributed to the content and approach of Scottish Government Falls Prevention Strategy.
- Partnership with Lingo Flamingo to deliver Spanish Classes.
- Supported funded placement of 5 SW students over 10 weeks.
- Partnership project with Evaluation Support Scotland to develop Evidencing reduction in Unintentional Harm.
- Houston Roar Club redesigned to Bridge of Weir Roar.

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 for the continued funding for our flagship Stay Mobile Stay Connected campaign, which is designed to raise awareness of the correlation between mobility and connectedness in older age. 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. We invested reserves in salary costs for the Digital Participation Officer post 18-19. Which will now be funded for an additional year through a negotiated contract and funding with Renfrewshire Council

Our financial priorities in 2019 - 20 are as follows

- Continue to work in partnership with funders to deliver commissioned/ funded services and projects.
- Undertake an HR review recognising the increasing complexities, competencies and volumes operational staff are now serving.
- Invest reserves in recruitment to a new post to support growth in Roar Do Feet and OTAGO.
- Support funded internship from Glasgow University to develop new scheduling/ appointment systems for Roar Do Feet.
- Chair and develop reach of Renfrewshire Community Falls Prevention Group and cascade out information and training on 'Keep Your Dignity/ Getting Off the Floor' project.
- Pursue additional income from Grants, donations, sponsorship or contracts that will enhance capacity and reach of Roar's mission.
- Continue to champion the Stay Mobile Stay Connected campaign to highlight the issues older people face and raise demand for change in policy and funding nationally.
- Continue to build Roar Do Feet social enterprise.
- Continue to develop Digital Participation for older people capacity through joint work with DRC and Renfrewshire Libraries.

During the year the charity has a surplus of £27,574 (2018 - deficit £27,925). Restricted funds carried forward were £631 (2018 - £631).

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

FINANCIAL REVIEW

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible assets ("the free reserves") held by the charity should be 3 to 6 months 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 £240,093. The Board have agreed a program of investment to ensure that funding beyond which is required for reserves is utilised to further the charitable aims and the sustainability of the organisation.

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 divided into 3 strands - Renfrewshire wide, Neighbouring authority wide and Nationwide:

- 1 Deliver the maximum quality and capacity of preventative services to older people within Renfrewshire through best value use of the contract income plus value added through other incomes, grants and partnerships.
- 2 Develop business potential of services where cost model is viable in neighbouring authority areas and where this is politically and strategically welcomed.
- 3 Develop Primary Falls Prevention through joint campaigns, developing business opportunities and marketing consultancy expertise nationally.

We aim to achieve this through:

- 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.
- Continue to influence National Policy
- Develop and utilise evaluation methods that are nationally recognised.
- Develop the Roar team and invest in their development and wellbeing to undertake their roles.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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 general manager. 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.

Risk management

Roar - Connections for life continues to have a robust and proactive approach towards risk management. The organisational risk register is formally reviewed by the Trustees annually with any rise in risks or new hazards added and highlighted relevant to the likelihood and severity. The highest risks are around cyber-attack, on line financial fraud and data breaches. We have tightened up our systems and follow legislation to the maximum extent that a small organisation can do within capacity and resources.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

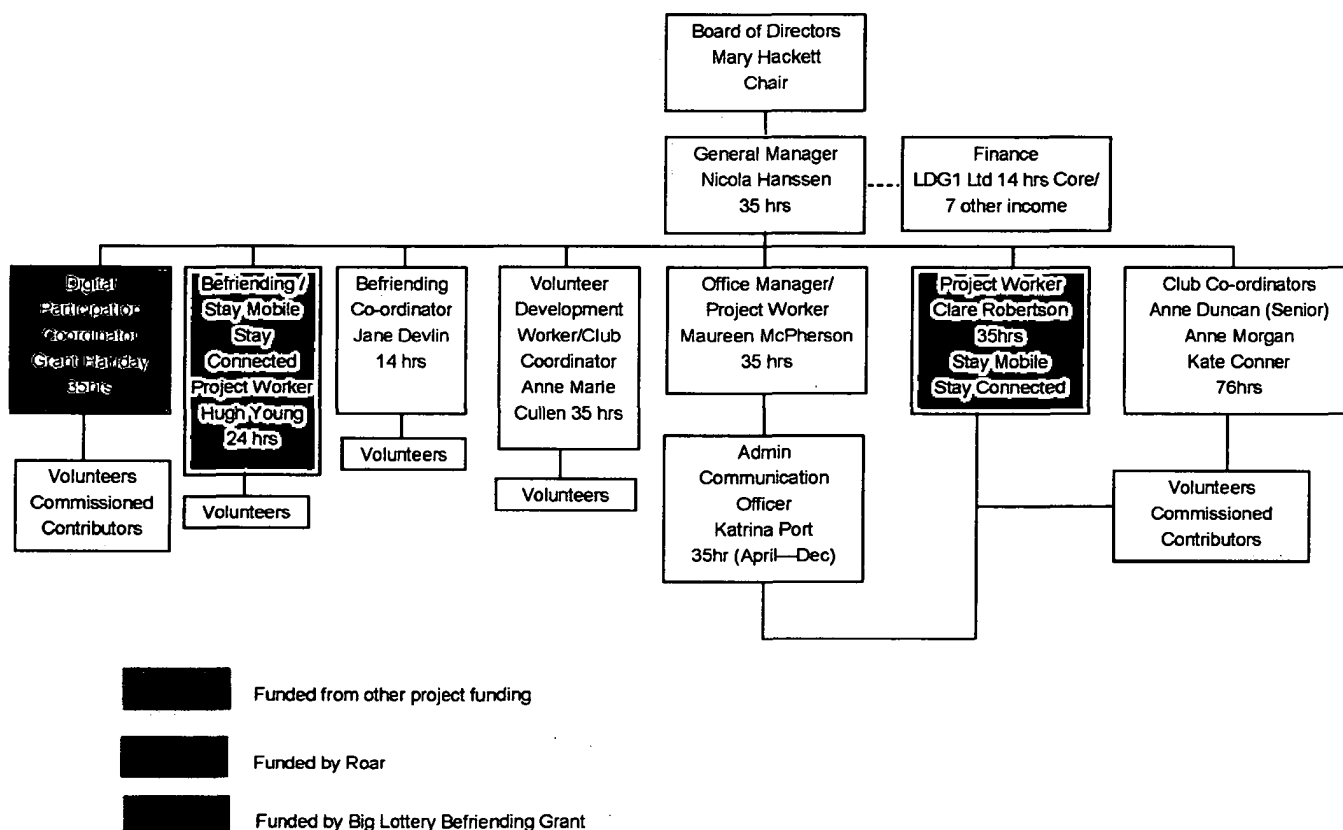
STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

During 2018 - 2019 Mary Hackett has remained Chair of the organisation Four new Trustees were recruited and 1 resigned.

The staff team remained relatively unchanged for the majority of the financial year with the exception of the resignation of Katrina Port Admin and Communications Officer who worked until Jan 19 and whose post was not refilled.

We also supported 14 students from local Universities and colleges.



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 Planning and Budgeting

Roar - Connections for Life's Board have reviewed their Strategic Plan, forthcoming investment commitments have been agreed and business planning to achieve these new strategic objectives, is underway. Progress towards meeting these objectives are monitored bi 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 annual audit. It also provides comment on ROAR's general governance arrangements.

ROAR - CONNECTIONS FOR LIFE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC390855 (Scotland)

Registered Charity number
SC042041

Registered office
59 Glasgow Road
Paisley
Renfrewshire
PA1 3PD

Trustees

| | |
|---------------|------------------------|
| A E Smith | |
| M Hackett | |
| Mrs J Shields | - resigned 1/10/2018 |
| Ms M Kirkwood | - resigned 1/5/2019 |
| D Neilson | |
| Mrs C Forbes | |
| Dr D Skelton | |
| G McDonnell | - appointed 18/10/2018 |
| Ms N Burleigh | - appointed 18/10/2018 |
| R McGinlay | - appointed 1/1/2019 |
| C M Bell | - appointed 20/5/2018 |
| | - resigned 1/5/2019 |

Independent examiner

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

Key management personnel:

General manager
Nicola Biagi-Hanssen

General Manager

Mrs N Biagi-Hanssen

Approved by order of the board of trustees on 6 June 2019 and signed on its behalf by:



M Hackett - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROAR - CONNECTIONS FOR LIFE LIMITED**

I report on the accounts for the year ended 31 March 2019 set out on pages eight to twenty two.

Respective responsibilities of trustees and examiner

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 (as amended). 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 (as amended). 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

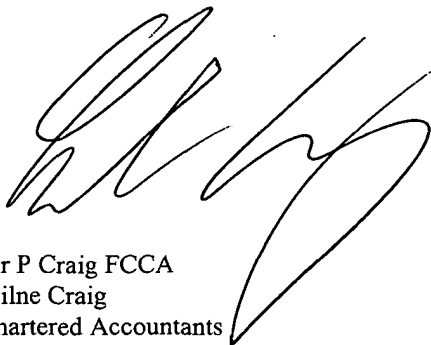
In the course of my examination, no matter has come to my attention:

(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

6 June 2019

ROAR - CONNECTIONS FOR LIFE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2019**

| | | Unrestricted funds £ | Restricted funds £ | 2019 Total funds £ | 2018 Total funds £ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| | Notes | | | | |
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 8,490 | - | 8,490 | 6,234 |
| Charitable activities | 4 | | | | |
| Roar Clubs | | 415,989 | - | 415,989 | 307,818 |
| Befriending | | - | - | - | 88,684 |
| Feet, falls and fire | | 24,375 | - | 24,375 | 27,158 |
| Investment income | 3 | 209 | - | 209 | 49 |
| Other income | | 9,559 | - | 9,559 | 1,898 |
| Total | | <u>458,622</u> | <u>-</u> | <u>458,622</u> | <u>431,841</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | 5 | | | | |
| Roar Clubs | | 406,673 | - | 406,673 | 316,150 |
| Befriending | | - | - | - | 126,125 |
| Feet, falls and fire | | 24,375 | - | 24,375 | 17,491 |
| Total | | <u>431,048</u> | <u>-</u> | <u>431,048</u> | <u>459,766</u> |
| NET INCOME/(EXPENDITURE) | | <u>27,574</u> | <u>-</u> | <u>27,574</u> | <u>(27,925)</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 213,573 | 631 | 214,204 | 242,129 |
| TOTAL FUNDS CARRIED FORWARD | | <u>241,147</u> | <u>631</u> | <u>241,778</u> | <u>214,204</u> |

The notes form part of these financial statements

ROAR - CONNECTIONS FOR LIFE LIMITED

**BALANCE SHEET
AT 31 MARCH 2019**

| | Notes | 2019 £ | 2018 £ |
|--|-------|----------------|----------------|
| FIXED ASSETS | | | |
| Tangible assets | 11 | 25,149 | 47,010 |
| CURRENT ASSETS | | | |
| Debtors | 12 | 1,260 | 1,239 |
| Cash at bank and in hand | | 265,242 | 179,961 |
| | | <u>266,502</u> | <u>181,200</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 13 | (49,873) | (14,006) |
| NET CURRENT ASSETS | | <u>216,629</u> | <u>167,194</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 241,778 | 214,204 |
| NET ASSETS | | <u>241,778</u> | <u>214,204</u> |
| FUNDS | 16 | | |
| Unrestricted funds | | 241,147 | 213,573 |
| Restricted funds | | 631 | 631 |
| TOTAL FUNDS | | <u>241,778</u> | <u>214,204</u> |

The notes form part of these financial statements

ROAR - CONNECTIONS FOR LIFE LIMITED

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 6 June 2019 and were signed on its behalf by:



M Hackett -Trustee



Mrs C Forbes -Trustee

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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 charity has taken advantage of the following disclosure exemption 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.

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

| | |
|--------------------------|---------------------------|
| 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.

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES - continued

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

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

| | 2019 | 2018 |
|-----------|-------|-------|
| | £ | £ |
| Donations | 8,490 | 6,234 |

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

3. INVESTMENT INCOME

| | 2019 | 2018 |
|--------------------------|------------|-----------|
| | £ | £ |
| Deposit account interest | 209 | 49 |
| | <u>209</u> | <u>49</u> |

4. INCOME FROM CHARITABLE ACTIVITIES

| | | 2019 | 2018 |
|------------------------------|----------------------|----------------|----------------|
| | Activity | £ | £ |
| Roar Clubs | Roar Clubs | 48,868 | 33,487 |
| Mens group and craft cafe | Roar Clubs | - | 2,240 |
| Digital inclusion | Roar Clubs | 1,825 | 1,013 |
| Grants | Roar Clubs | 365,296 | 271,078 |
| Grants | Befriending | - | 88,684 |
| Feet, fire and falls project | Feet, falls and fire | 24,375 | 13,658 |
| Grants | Feet, falls and fire | - | 13,500 |
| | | <u>440,364</u> | <u>423,660</u> |

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

| | 2019 | 2018 |
|----------------------|----------------|----------------|
| | £ | £ |
| Renfrewshire Council | 261,000 | 261,000 |
| Big Lottery Fund | 90,458 | 88,684 |
| Robertson Trust | - | 13,500 |
| Culture & heritage | 13,838 | 10,078 |
| | <u>365,296</u> | <u>373,262</u> |

5. CHARITABLE ACTIVITIES COSTS

| | Direct costs | Support costs (See note 6) | Totals |
|----------------------|----------------|-------------------------------|----------------|
| | £ | £ | £ |
| Roar Clubs | 300,939 | 105,734 | 406,673 |
| Feet, falls and fire | 24,375 | - | 24,375 |
| | <u>325,314</u> | <u>105,734</u> | <u>431,048</u> |

6. SUPPORT COSTS

| | Management | Information technology | Governance costs | Totals |
|------------|---------------|---------------------------|---------------------|----------------|
| | £ | £ | £ | £ |
| Roar Clubs | 81,278 | 3,937 | 20,519 | 105,734 |
| | <u>81,278</u> | <u>3,937</u> | <u>20,519</u> | <u>105,734</u> |

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

7. NET INCOME/(EXPENDITURE)

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

| | 2019 | 2018 |
|---|-------------------|-------------------|
| | £ | £ |
| Auditors' remuneration | - | 2,600 |
| Auditors' remuneration for non audit work | - | 4,000 |
| Depreciation - owned assets | 22,540 | 24,222 |
| Deficit on disposal of fixed asset | - | 1,176 |
| | <u> </u> | <u> </u> |

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

9. STAFF COSTS

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

| | 2019 | 2018 |
|-------------------|-------------------|-------------------|
| Administration | 1 | 2 |
| Club Coordinators | 4 | 4 |
| Befriending | 3 | 3 |
| Project | 3 | 3 |
| | <u> </u> | <u> </u> |
| | 11 | 12 |
| | <u> </u> | <u> </u> |

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

The key management personnel of the charity is the General Manager whose employee benefits total £37,219 (2018 - £36,475).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 6,234 | - | 6,234 |
| Charitable activities | | | |
| Roar Clubs | 307,818 | - | 307,818 |
| Befriending | 88,684 | - | 88,684 |
| Feet, falls and fire | 27,158 | - | 27,158 |
| Investment income | 49 | - | 49 |
| Other income | 1,898 | - | 1,898 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total | 431,841 | - | 431,841 |

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Roar Clubs | 311,645 | 4,505 | 316,150 |
| Befriending | 126,125 | - | 126,125 |
| Feet, falls and fire | 17,491 | - | 17,491 |
| | <hr/> | <hr/> | <hr/> |
| Total | 455,261 | 4,505 | 459,766 |
| | <hr/> | <hr/> | <hr/> |
| NET INCOME/(EXPENDITURE) | (23,420) | (4,505) | (27,925) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 236,993 | 5,136 | 242,129 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS CARRIED FORWARD | <u>213,573</u> | <u>631</u> | <u>214,204</u> |

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

11. TANGIBLE FIXED ASSETS

| | Improvements to property £ | Equipment £ | Fixtures and fittings £ |
|-----------------------|----------------------------------|----------------|-------------------------------|
| COST | | | |
| At 1 April 2018 | 50,137 | 471 | 3,151 |
| Additions | - | - | 679 |
| At 31 March 2019 | <u>50,137</u> | <u>471</u> | <u>3,830</u> |
| DEPRECIATION | | | |
| At 1 April 2018 | 16,715 | 239 | 601 |
| Charge for year | 16,500 | 100 | - |
| At 31 March 2019 | <u>33,215</u> | <u>339</u> | <u>601</u> |
| NET BOOK VALUE | | | |
| At 31 March 2019 | <u>16,922</u> | <u>132</u> | <u>3,229</u> |
| At 31 March 2018 | <u>33,422</u> | <u>232</u> | <u>2,550</u> |

| | Motor vehicles £ | Computer equipment £ | Totals £ |
|-----------------------|---------------------|----------------------------|---------------|
| COST | | | |
| At 1 April 2018 | 6,600 | 23,348 | 83,707 |
| Additions | - | - | 679 |
| At 31 March 2019 | <u>6,600</u> | <u>23,348</u> | <u>84,386</u> |
| DEPRECIATION | | | |
| At 1 April 2018 | 1,650 | 17,492 | 36,697 |
| Charge for year | 1,380 | 4,560 | 22,540 |
| At 31 March 2019 | <u>3,030</u> | <u>22,052</u> | <u>59,237</u> |
| NET BOOK VALUE | | | |
| At 31 March 2019 | <u>3,570</u> | <u>1,296</u> | <u>25,149</u> |
| At 31 March 2018 | <u>4,950</u> | <u>5,856</u> | <u>47,010</u> |

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2019 £ | 2018 £ |
|--------------------------------|--------------|--------------|
| Prepayments and accrued income | <u>1,260</u> | <u>1,239</u> |

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2019 | 2018 |
|------------------|---------------|---------------|
| | £ | £ |
| Accrued expenses | 5,999 | 14,006 |
| Deferred income | 43,874 | - |
| | <u>49,873</u> | <u>14,006</u> |

14. LEASING AGREEMENTS

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

| | 2019 | 2018 |
|----------------------------|---------------|---------------|
| | £ | £ |
| Within one year | 20,000 | 20,000 |
| Between one and five years | 10,000 | 30,000 |
| | <u>30,000</u> | <u>50,000</u> |

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted funds £ | Restricted funds £ | 2019 Total funds £ | 2018 Total funds £ |
|---------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Fixed assets | 25,149 | - | 25,149 | 47,010 |
| Current assets | 265,871 | 631 | 266,502 | 181,200 |
| Current liabilities | (49,873) | - | (49,873) | (14,006) |
| | <u>241,147</u> | <u>631</u> | <u>241,778</u> | <u>214,204</u> |

16. 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) | - |
| Virement | 26,831 | (8,327) | - | 18,504 |
| Digital Participation | 22,000 | (21,308) | 4,500 | 5,192 |
| Mens group | - | - | 2,000 | 2,000 |
| Reels & Speels | - | - | 2,000 | 2,000 |
| Exclusive club | - | - | 2,501 | 2,501 |
| Craft club | - | 5,000 | - | 5,000 |
| Additional staff | - | - | 18,000 | 18,000 |
| | <u>213,573</u> | <u>27,574</u> | <u>-</u> | <u>241,147</u> |
| Restricted funds | | | | |
| Evergreen Centre - Johnstone Club donation | 631 | - | - | 631 |
| | <u>214,204</u> | <u>27,574</u> | <u>-</u> | <u>241,778</u> |

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

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 | 344,009 | (304,120) | 39,889 |
| Stay Mobile Stay Connected | 90,458 | (41,638) | 48,820 |
| Virement | 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 |
| New premises | - | (36,500) | (36,500) |
| | <u>458,622</u> | <u>(431,048)</u> | <u>27,574</u> |
| TOTAL FUNDS | <u><u>458,622</u></u> | <u><u>(431,048)</u></u> | <u><u>27,574</u></u> |

Comparatives for movement in funds

| | At 1/4/17 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/18 £ |
|--|-----------------------|-------------------------------|---------------------------------|-----------------------|
| Unrestricted Funds | | | | |
| General fund | 236,993 | 28,717 | (223,237) | 42,473 |
| New premises | - | (12,570) | 113,400 | 100,830 |
| Stay Mobile Stay Connected | - | (35,062) | 50,000 | 14,938 |
| Road safety | - | (499) | 7,000 | 6,501 |
| Virement | - | (4,006) | 30,837 | 26,831 |
| Digital Participation | - | - | 22,000 | 22,000 |
| | <u>236,993</u> | <u>(23,420)</u> | <u>-</u> | <u>213,573</u> |
| Restricted Funds | | | | |
| Evergreen Centre - Johnstone Club donation | 1,031 | (400) | - | 631 |
| Breath of Fresh Air Project | 4,105 | (4,105) | - | - |
| | <u>5,136</u> | <u>(4,505)</u> | <u>-</u> | <u>631</u> |
| TOTAL FUNDS | <u><u>242,129</u></u> | <u><u>(27,925)</u></u> | <u><u>-</u></u> | <u><u>214,204</u></u> |

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

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 | 431,841 | (403,124) | 28,717 |
| New premises | - | (12,570) | (12,570) |
| Stay Mobile Stay Connected | - | (35,062) | (35,062) |
| Road safety | - | (499) | (499) |
| Virement | - | (4,006) | (4,006) |
| | <u>431,841</u> | <u>(455,261)</u> | <u>(23,420)</u> |
| Restricted funds | | | |
| Evergreen Centre - Johnstone Club donation | - | (400) | (400) |
| Breath of Fresh Air Project | - | (4,105) | (4,105) |
| | <u>-</u> | <u>(4,505)</u> | <u>(4,505)</u> |
| TOTAL FUNDS | <u>431,841</u> | <u>(459,766)</u> | <u>(27,925)</u> |

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

| | At 1/4/17 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/19 £ |
|--|----------------|-------------------------------|---------------------------------|-----------------|
| Unrestricted funds | | | | |
| General fund | 236,993 | 68,606 | (245,737) | 59,862 |
| New premises | - | (49,070) | 113,400 | 64,330 |
| Stay Mobile Stay Connected | - | 13,758 | 50,000 | 63,758 |
| Road safety | - | (499) | 499 | - |
| Virement | - | (12,333) | 30,837 | 18,504 |
| Digital Participation | - | (21,308) | 26,500 | 5,192 |
| Mens group | - | - | 2,000 | 2,000 |
| Reels & Speels | - | - | 2,000 | 2,000 |
| Exclusive club | - | - | 2,501 | 2,501 |
| Craft club | - | 5,000 | - | 5,000 |
| Additional staff | - | - | 18,000 | 18,000 |
| Restricted funds | | | | |
| Evergreen Centre - Johnstone Club donation | 1,031 | (400) | - | 631 |
| Breath of Fresh Air Project | 4,105 | (4,105) | - | - |
| | <u>5,136</u> | <u>(4,505)</u> | <u>-</u> | <u>631</u> |
| TOTAL FUNDS | <u>242,129</u> | <u>(351)</u> | <u>-</u> | <u>241,778</u> |

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED. FOR THE YEAR ENDED 31 MARCH 2019

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 | 775,850 | (707,244) | 68,606 |
| Stay Mobile Stay Connected | 90,458 | (76,700) | 13,758 |
| Virement | 13,838 | (26,171) | (12,333) |
| Digital Participation | 1,825 | (23,133) | (21,308) |
| Mens gruop | 1,331 | (1,331) | - |
| Craft club | 7,161 | (2,161) | 5,000 |
| New premises | - | (49,070) | (49,070) |
| Road safety | - | (499) | (499) |
| | <hr/> | <hr/> | <hr/> |
| | 890,463 | (886,309) | 4,154 |
| Restricted funds | | | |
| Evergreen Centre - Johnstone Club donation | - | (400) | (400) |
| Breath of Fresh Air Project | - | (4,105) | (4,105) |
| | <hr/> | <hr/> | <hr/> |
| | - | (4,505) | (4,505) |
| TOTAL FUNDS | <hr/> | <hr/> | <hr/> |
| | 890,463 | (890,814) | (351) |

Designated funds

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

New premises

To cover the cost of realocation 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.

Stay Mobile Stay Connected

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.

Road safety

Promoting safer community transport for older people. In addition encourage safer driving among older drivers and prepare them for life without a car when they have to cease driving.

Virement

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.

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 OSCAR 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 - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

16. MOVEMENT IN FUNDS - continued

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. 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 £9,118 (2017: £8,386). 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 2019.