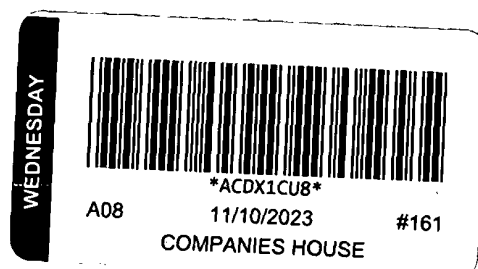


REGISTERED COMPANY NUMBER: SC390855 (Scotland)
REGISTERED CHARITY NUMBER: SC42041

COMPANIES HOUSE

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
ROAR - CONNECTIONS FOR LIFE LIMITED**

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



ROAR - CONNECTIONS FOR LIFE LIMITED

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FOR THE YEAR ENDED 31 MARCH 2023**

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ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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 2022 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 objectives:

- To develop a flexible range of low-level preventative services, including falls prevention, footcare and 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 expand their learning, maintain and/or enhance mobility and promote engagement with their local community through increased social connections.

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-year contract, for the provision of low-level preventative services in Renfrewshire to Renfrewshire Health and Social Care Partnership.

- We have relocated our Office facility to a shared Community Hub 'Station Seven', in Johnstone, accommodating five permanent desks, hot desking, and meeting and training facilities.
- We will share the facility with Active Communities and Create and hope to capitalise on this move by collaborating with two likeminded charities Active Communities and Create across several projects and joint funding bids, with the aim of enhancing our services intergenerationally.
- We have reopened all our services and groups.
- We continue with our commitment of local delivery of our Prevention Services.
- We continue to develop our footcare service, Roar Do Feet, which has now doubled in capacity since before the pandemic and introduced a new post-Footcare Facilitator to capitalise on efficiency savings.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This is Roar's eleventh full year as a registered charity and limited company. Key achievements in 2022 - 2023 include:

- Cassie Forbes awarded Scottish Women of the Year 2022 for 'Community Work of the Year'.
- Roar awarded an 'Excellence Award' from Generations Working Together for its Roar Do Digital Project-Tackling age discrimination and stereotypes.
- Three new members of staff appointed to the Roar team.
- Commenced new Befriending Project 'Project-Reconnect Renfrewshire' funded by the local HSCP and focuses on referral for Befriending from Social Work Services only.
- Successful in two applications to Community Mental Health and Wellbeing Fund totalling £22,400 and £7,960 to deliver Walking Football, Men's Meet, Zumba classes, Photo Walks, Events, Craft and Digital activities.
- Received training for a number of staff, volunteers and partner organisations for Otago instructor training.
- Chair of the Renfrewshire Falls Prevention Group.
- Chair of the Renfrewshire SPG Loneliness and Isolation (Connectedness) Group.
- Concluded the 80 and up frailty project with excellent results, transferred the underspend from SMSC/80 and up into this new project, with a plan to expand the service to 65 and up under new title 'Stronger For Longer' commencing in April 2023.
- Three staff members received training in Intergenerational work from Generations Working Together.
- Completed the delivery of 24 classes Digital Classes (teaching essential IT/Digital skills to older adults)
- One staff member completed the Wellbeing
- Re-opened our remaining clubs and services
- Delivered two Intergenerational Digital sessions with St Benedict's High School and Paisley Grammar.
- Re-established connections with Renfrewshire Seniors Forum and Sheltered Housing representatives and delivered SOOPIR day in partnership in October 2022. The day was attended by over 300 older adults.
- Ran our very first team building and development day since welcoming 70% new staff since before the pandemic
- Reviewed our Footcare Service with an external consultant, who delivered an updated Business case
- Delivered one Renfrewshire Community and Volunteer Event at Paisley Lagoon in March 2023.
- Secured funding of £3,710 from the Local Partnership Fund to deliver Walking Football and Photo walks under the Well-Connected Project.collaborations.
- Through our Well-Connected Project, we delivered Zumba classes, Walking Football and started another men's group in Johnstone, which is open to all ages.
- Hosted a Thank You Event for all of our volunteers in Johnstone Town Hall.
- Raised £ 3,860.04 at the Glasgow Kilt Walk in April 2022.
- Roar were successful in a join funding bid with Renfrewshire Citizens Advice Bureau. The funding comes from Independent Age who want to support older adults through the cost-of-living crisis. The funding means hiring Welfare Rights Officer for one year to work almost exclusively with Roar members to try to maximise their income and ensure they are receiving all benefits they are entitled to.
- December also saw the launch of two new clubs/services made possible through the Councils 'Winter Connections' fund. JamJar Movies at Station Seven, Johnstone and a Digital Café in Paisley.
- Roar once again partnered with I AM ME Scotland who campaigned to the public to buy Christmas presents for lonely older adults from Roar - resulting in over 60 Roar members receiving generous gifts from a stranger!
- Introduced a new service user database system, that will allow for cloud working and will be overall more efficient and fit for purpose.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Roar has now reopened all its services and with the escalating cost of living Roar has seen club and service costs increase immeasurably. 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 a Footcare review and recruited a new post, capitalising on efficiency savings by combining two roles into one. We are committed to developing our close working relationships with key partners including Active Communities and Create which we share our Community Hub with.

Our financial priorities in 2023 - 24 are as follows:

- Effectively manage and seek alternative more cost-effective venues to deliver our clubs.
- Scope the opportunity and funding potential to employ a Volunteer Co-ordinator.
- 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.
- Continue to Chair and develop reach of Renfrewshire Community Falls Prevention Group and cascade out information and training on 'Getting Off the Floor' project.
- Continue to review and develop the new website.
- Scope and develop a preparing for later life programme of activities.
- Scope the development deliver of an intergenerational digital teaching programme.
- Pursue additional income from Grants, donations, sponsorship, or contracts that will enhance capacity and reach of Roar's mission.
- Upskill further staff, volunteers and partner organisations in Otago training to allow us to continue, and potentially expand, this service.
- Continue to apply for funding opportunities to expand our Digital training options from Station Seven.

During the year the charity has a deficit of £141,625 (2022: (£124,485)). Restricted funds carried forward were £53,816 (2022: £213,974).

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. At present the free reserves amount to £231,270. The Board will monitor the financial position of the charity in line with the reserves policy benchmark.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FUTURE PLANS

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

- 1 Explore ways to meet increased demand for our services, including Footcare.
- 2 Tackle growing loneliness and isolation issues in Renfrewshire through growing and diversifying our befriending service. Aim to achieve through key partnerships across Renfrewshire and through increased organisational funding and capacity
- 3 Develop mechanisms to assist in independent living for longer in the community through our new Stronger For Longer Project.

We aim to achieve this through:

- Reviewing the strategic approach annually in line with changes to the economy.
- Ensure our foundations and governance are solid and fit for purpose.
- Delivering best quality and value for commissioning authorities and funders
- Developing scope of preventative capacity to meet growing demand/ need in Renfrewshire through Stronger For Longer
- Continuing building the reputational profile of Roar - Connections For Life locally.
- Continuing to build partnerships that mutually enhance our development and reach towards shared goals
- Developing and utilise evaluation methods that are nationally recognised.
- Developing a Digital Inclusion Strategy
- Delivering growth and diversification of Befriending Services
- Reviewing the funding strategy and carry out fundraising events.
- Delivering a Board Development Day
- Continuing the developing the Roar team and invest in their development, training and wellbeing to undertake their roles.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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 Independently Reviewed 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.

Structure

During 2022 - 2023 Mary Hackett has remained Chair of the organisation, one new Trustee was recruited, and one Trustee resigned.

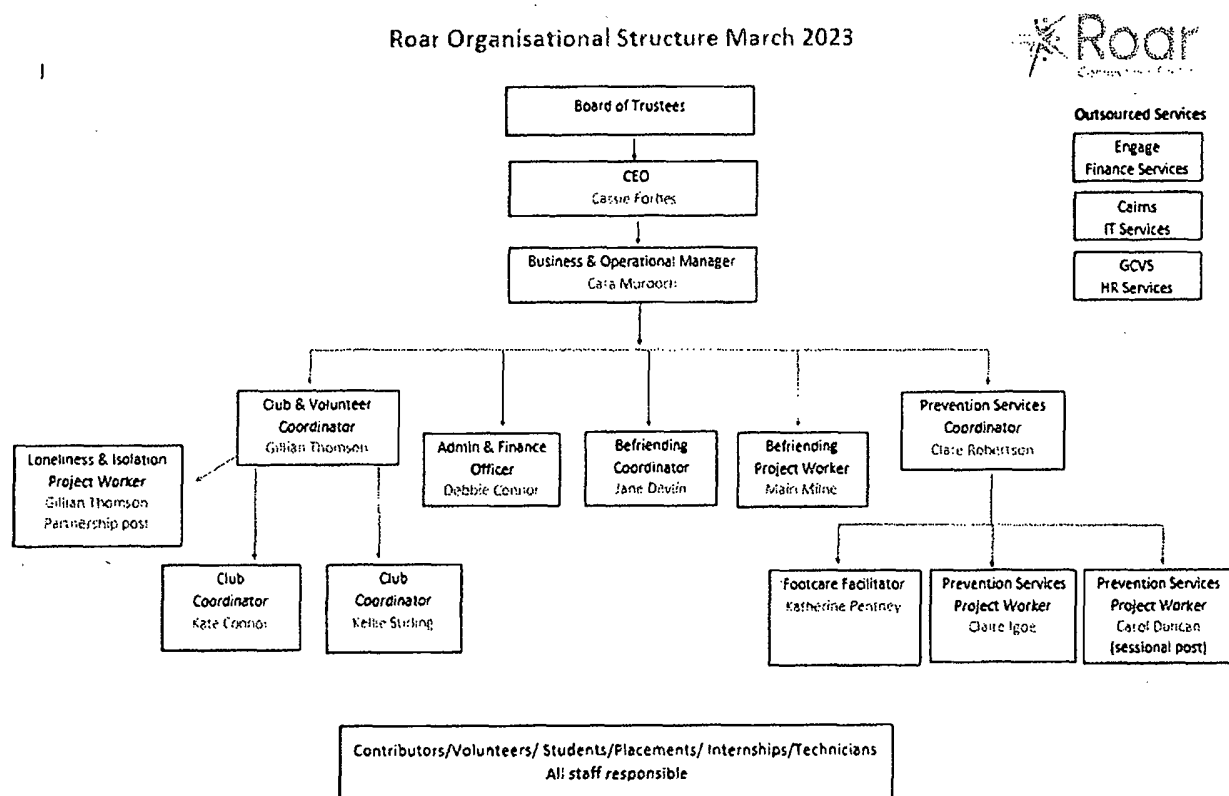
Roar also employed three new members of staff.

We also 7 students from local Universities and colleges and 110 volunteers

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Roar Organisational Structure March 2023



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 biannually with any rise in risks or new hazards added and highlighted relevant to the likelihood and severity. All risks identified are Low.

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

Business Planning and Budgeting

Roar - Connections for Life's Board have reviewed their Business Plan and Strategic Plan which prioritised recovery post Covid 19. Progress towards meeting these objectives is being monitored monthly by the Board of Trustees.

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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.

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 biannually with any rise in risks or new hazards added and highlighted relevant to the likelihood and severity. All risks identified are Low.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC390855 (Scotland)

Registered Charity number

SC42041

Registered office

7 Quarry Street
Johnstone
PA5 8DY

Trustees

M Hackett
G McDonnell
Ms N Burleigh
Ms J D Matthews
T McKay
Dr J M Booth
M Hill (resigned 28/2/2023)
Ms A Crockert (appointed 3/11/2022)
Ms P McGhee (appointed 6/6/2023)

Company Secretary

Ms J D Matthews

Independent Examiner

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

Key management personnel

CEO

Cassie Forbes

Business & marketing manager

Cara Murdoch

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).

ROAR - CONNECTIONS FOR LIFE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO INDEPENDENT EXAMINERS

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- the trustees, having made enquiries of fellow trustees and the auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant examination information and to establish that the independent examiner is aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 September 2023 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 2023 set out on pages ten to twenty four.

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. 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
The Association of Chartered Certified Accountants

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

26 September 2023

ROAR - CONNECTIONS FOR LIFE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	34,802	172	34,974	68,088
Charitable activities	4				
Roar Clubs		249,362	22,960	272,322	369,360
Footcare Services		-	30,119	30,119	28,459
Investment income	3	635	-	635	21
Total		<u>284,799</u>	<u>53,251</u>	<u>338,050</u>	<u>465,928</u>
EXPENDITURE ON					
Charitable activities	5				
Roar Clubs		343,024	87,181	430,205	314,626
Footcare Services		-	49,470	49,470	26,817
Total		<u>343,024</u>	<u>136,651</u>	<u>479,675</u>	<u>341,443</u>
NET INCOME/(EXPENDITURE)		(58,225)	(83,400)	(141,625)	124,485
Transfers between funds	15	<u>76,758</u>	<u>(76,758)</u>	<u>-</u>	<u>-</u>
Net movement in funds		18,533	(160,158)	(141,625)	124,485
RECONCILIATION OF FUNDS					
Total funds brought forward		221,208	213,974	435,182	310,697
TOTAL FUNDS CARRIED FORWARD		<u>239,741</u>	<u>53,816</u>	<u>293,557</u>	<u>435,182</u>

The notes form part of these financial statements

ROAR - CONNECTIONS FOR LIFE LIMITED

BALANCE SHEET 31 MARCH 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	11	8,471	12,054
CURRENT ASSETS			
Debtors	12	83,034	35,442
Cash at bank and in hand		<u>222,661</u>	<u>413,556</u>
		305,695	448,998
CREDITORS			
Amounts falling due within one year	13	(20,609)	(25,870)
NET CURRENT ASSETS		<u>285,086</u>	<u>423,128</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>293,557</u>	<u>435,182</u>
NET ASSETS		<u>293,557</u>	<u>435,182</u>
FUNDS	15		
Unrestricted funds		239,741	221,208
Restricted funds		<u>53,816</u>	<u>213,974</u>
TOTAL FUNDS		<u>293,557</u>	<u>435,182</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 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 26 September 2023 and were signed on its behalf by:



M Hackett - Trustee

The notes form part of these financial statements

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023

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

	2023	2022
	£	£
Donations	<u>34,974</u>	<u>68,088</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>635</u>	<u>21</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Grants	Roar Clubs	272,322	369,360
Feet, fire and falls project	Footcare Services	<u>30,119</u>	<u>28,459</u>
		<u>302,441</u>	<u>397,819</u>

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

	2023	2022
	£	£
Renfrewshire Council	264,362	303,086
Big Lottery Fund	-	43,874
Engage Renfrewshire	<u>7,960</u>	<u>22,400</u>
	<u>272,322</u>	<u>369,360</u>

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2023**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Roar Clubs	311,441	118,764	430,205
Footcare Services	<u>49,404</u>	<u>66</u>	<u>49,470</u>
	<u>360,845</u>	<u>118,830</u>	<u>479,675</u>

6. SUPPORT COSTS

	Management £	Information technology £	Governance costs £	Totals £
Roar Clubs	96,001	11,641	11,122	118,764
Footcare Services	<u>66</u>	<u>-</u>	<u>-</u>	<u>66</u>
	<u>96,067</u>	<u>11,641</u>	<u>11,122</u>	<u>118,830</u>

7. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Depreciation - owned assets	<u>3,583</u>	<u>4,046</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

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

	2023	2022
Administration	1	1
Club Coordinators	2	2
Befriending	1	1
Project	5	2
Senior Managers	<u>1</u>	<u>2</u>
	<u>10</u>	<u>8</u>

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

The key management personnel of the charity include the CEO whose employee benefits total £47,302 (2022 - £46,701).

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	67,238	850	68,088
Charitable activities			
Roar Clubs	-	369,360	369,360
Footcare Services	-	28,459	28,459
Investment income	<u>21</u>	<u>-</u>	<u>21</u>
Total	<u>67,259</u>	<u>398,669</u>	<u>465,928</u>
EXPENDITURE ON			
Charitable activities			
Roar Clubs	25,832	288,794	314,626
Footcare Services	<u>-</u>	<u>26,817</u>	<u>26,817</u>
Total	<u>25,832</u>	<u>315,611</u>	<u>341,443</u>
NET INCOME	41,427	83,058	124,485
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>179,780</u>	<u>130,917</u>	<u>310,697</u>
TOTAL FUNDS CARRIED FORWARD	<u>221,207</u>	<u>213,975</u>	<u>435,182</u>

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Fixtures and fittings £
COST			
At 1 April 2022 and 31 March 2023	<u>50,137</u>	<u>471</u>	<u>3,830</u>
DEPRECIATION			
At 1 April 2022	50,137	393	2,165
Charge for year	<u>-</u>	<u>13</u>	<u>259</u>
At 31 March 2023	<u>50,137</u>	<u>406</u>	<u>2,424</u>
NET BOOK VALUE			
At 31 March 2023	<u>-</u>	<u>65</u>	<u>1,406</u>
At 31 March 2022	<u>-</u>	<u>78</u>	<u>1,665</u>

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

11. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>6,600</u>	<u>37,932</u>	<u>98,970</u>
DEPRECIATION			
At 1 April 2022	5,095	29,126	86,916
Charge for year	<u>377</u>	<u>2,934</u>	<u>3,583</u>
At 31 March 2023	<u>5,472</u>	<u>32,060</u>	<u>90,499</u>
NET BOOK VALUE			
At 31 March 2023	<u>1,128</u>	<u>5,872</u>	<u>8,471</u>
At 31 March 2022	<u>1,505</u>	<u>8,806</u>	<u>12,054</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	79,469	33,750
Prepayments and accrued income	<u>3,565</u>	<u>1,692</u>
	<u>83,034</u>	<u>35,442</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	11,015	14,492
Social security and other taxes	3,926	523
Accrued expenses	<u>5,668</u>	<u>10,855</u>
	<u>20,609</u>	<u>25,870</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	8,471	-	8,471	12,054
Current assets	251,879	53,816	305,695	448,998
Current liabilities	<u>(20,609)</u>	<u>-</u>	<u>(20,609)</u>	<u>(25,870)</u>
	<u>239,741</u>	<u>53,816</u>	<u>293,557</u>	<u>435,182</u>

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	168,554	(17,318)	78,648	229,884
New premises	25,000	(23,110)	(1,890)	-
Redundancy	<u>27,654</u>	<u>(17,797)</u>	<u>-</u>	<u>9,857</u>
	221,208	(58,225)	76,758	239,741
Restricted funds				
Roar Do feet	12,458	(19,220)	6,762	-
SMSC Service	48,722	-	(48,722)	-
SMSC Campaign	17,132	-	(17,132)	-
Digital Participation	7,054	(13)	-	7,041
Renfrewshire Council Core Funds	83,521	-	(83,521)	-
Project Reconnect	6,500	-	(6,000)	500
Loneliness & Isolation	12,320	(9,150)	-	3,170
Community Health & Wellbeing (Connectedness)	22,400	(8,613)	-	13,787
80 and Up Project	3,867	-	(3,867)	-
HSCP - Befriending	-	1,048	-	1,048
Stronger for Longer	<u>-</u>	<u>(47,452)</u>	<u>75,722</u>	<u>28,270</u>
	<u>213,974</u>	<u>(83,400)</u>	<u>(76,758)</u>	<u>53,816</u>
TOTAL FUNDS	<u>435,182</u>	<u>(141,625)</u>	<u>-</u>	<u>293,557</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	284,799	(302,117)	(17,318)
New premises	-	(23,110)	(23,110)
Redundancy	<u>-</u>	<u>(17,797)</u>	<u>(17,797)</u>
	284,799	(343,024)	(58,225)
Restricted funds			
Roar Do feet	30,291	(49,511)	(19,220)
Digital Participation	-	(13)	(13)
Loneliness & Isolation	-	(9,150)	(9,150)
Community Health & Wellbeing (Connectedness)	7,960	(16,573)	(8,613)
HSCP - Befriending	15,000	(13,952)	1,048
Stronger for Longer	<u>-</u>	<u>(47,452)</u>	<u>(47,452)</u>
	<u>53,251</u>	<u>(136,651)</u>	<u>(83,400)</u>
TOTAL FUNDS	<u>338,050</u>	<u>(479,675)</u>	<u>(141,625)</u>

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	146,987	61,428	(39,861)	168,554
New premises	17,408	(20,000)	27,592	25,000
Mens group	3,482	-	(3,482)	-
Reels & Spiels	3,277	-	(3,277)	-
Exclusive club	2,620	-	(2,620)	-
Craft club	3,006	-	(3,006)	-
Hardship fund	3,000	-	(3,000)	-
Redundancy	-	-	27,654	27,654
	179,780	41,428	-	221,208
Restricted funds				
Roar Do feet	10,766	1,692	-	12,458
SMSC Service	56,679	(7,957)	-	48,722
SMSC Campaign	17,132	-	-	17,132
Digital Participation	7,054	-	-	7,054
Renfrewshire Council Core Funds	39,286	44,235	-	83,521
Project Reconnect	-	6,500	-	6,500
Loneliness & Isolation	-	12,320	-	12,320
Community Health & Wellbeing (Connectedness)	-	22,400	-	22,400
80 and Up Project	-	3,867	-	3,867
	130,917	83,057	-	213,974
TOTAL FUNDS	<u>310,697</u>	<u>124,485</u>	<u>-</u>	<u>435,182</u>

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

15. 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	67,259	(5,831)	61,428
New premises	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>
	67,259	(25,831)	41,428
Restricted funds			
Roar Do feet	28,509	(26,817)	1,692
SMSC Service	43,875	(51,832)	(7,957)
Renfrewshire Council Core Funds	261,000	(216,765)	44,235
Project Reconnect	6,500	-	6,500
Loneliness & Isolation	24,385	(12,065)	12,320
Community Health & Wellbeing (Connectedness)	22,400	-	22,400
80 and Up Project	<u>12,000</u>	<u>(8,133)</u>	<u>3,867</u>
	<u>398,669</u>	<u>(315,612)</u>	<u>83,057</u>
TOTAL FUNDS	<u>465,928</u>	<u>(341,443)</u>	<u>124,485</u>

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

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

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	146,987	44,110	38,787	229,884
New premises	17,408	(43,110)	25,702	-
Mens group	3,482	-	(3,482)	-
Reels & Spiels	3,277	-	(3,277)	-
Exclusive club	2,620	-	(2,620)	-
Craft club	3,006	-	(3,006)	-
Hardship fund	3,000	-	(3,000)	-
Redundancy	-	(17,797)	27,654	9,857
	179,780	(16,797)	76,758	239,741
Restricted funds				
Roar Do feet	10,766	(17,528)	6,762	-
SMSC Service	56,679	(7,957)	(48,722)	-
SMSC Campaign	17,132	-	(17,132)	-
Digital Participation	7,054	(13)	-	7,041
Renfrewshire Council Core Funds	39,286	44,235	(83,521)	-
Project Reconnect	-	6,500	(6,000)	500
Loneliness & Isolation	-	3,170	-	3,170
Community Health & Wellbeing (Connectedness)	-	13,787	-	13,787
80 and Up Project	-	3,867	(3,867)	-
HSCP - Befriending	-	1,048	-	1,048
Stronger for Longer	-	(47,452)	75,722	28,270
	130,917	(343)	(76,758)	53,816
TOTAL FUNDS	310,697	(17,140)	-	293,557

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

15. 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	352,058	(307,948)	44,110
New premises	-	(43,110)	(43,110)
Redundancy	-	(17,797)	(17,797)
	352,058	(368,855)	(16,797)
Restricted funds			
Roar Do feet	58,800	(76,328)	(17,528)
SMSC Service	43,875	(51,832)	(7,957)
Digital Participation	-	(13)	(13)
Renfrewshire Council Core Funds	261,000	(216,765)	44,235
Project Reconnect	6,500	-	6,500
Loneliness & Isolation	24,385	(21,215)	3,170
Community Health & Wellbeing (Connectedness)	30,360	(16,573)	13,787
80 and Up Project	12,000	(8,133)	3,867
HSCP - Befriending	15,000	(13,952)	1,048
Stronger for Longer	-	(47,452)	(47,452)
	451,920	(452,263)	(343)
TOTAL FUNDS	803,978	(821,118)	(17,140)

Designated funds

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

New Premises

To cover the cost of our new office at Station Seven Community Hub Johnstone which we moved to in June collocating with other charities.

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.

Restricted funds

Roar Do Feet

NHS entitlement to toenail cutting for older people changed and most older people now need to make their own arrangements to have their nails cut. Roar works in partnership with the NHS to deliver a basic footcare service to people and runs 12 foot-care clinics across Renfrewshire.

ROAR - CONNECTIONS FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

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.

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.

80 and Up Project

A preventative project working with older adults who have just been referred to Roar by their GP to assess their mobility/frailty and falls risk and provide exercises and support to improve their overall Health and Wellbeing.

Digital Participation

Funding for a member of staff to facilitate digital inclusion.

Renfrewshire Council Core Funds

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

Project Reconnect

A Befriending project in Renfrewshire dedicated to Social Work referrals only.

Loneliness & Isolation

A project received to employ a project worker under the 'Well Connected' project which concentrates on developing community cohesion in the Paisley East partnership area along with our wider commitment to reducing intergenerational loneliness and isolation throughout Renfrewshire.

Community Health & Wellbeing (Connectedness)

Funding is being used to overcome intergenerational loneliness and isolation and is funding seven smaller initiatives including, Zumba, Photo Walks, Digital and Art classes and an additional Men's Club at Station Seven.

Transfer of funds

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

16. 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 £13,147 (2022: £11,980). There were contributions payable to the fund of £2,329 (2022: £998) at the year end.

ROAR - CONNECTIONS FOR LIFE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.