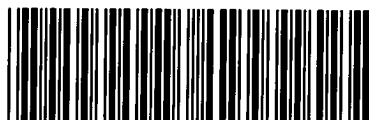


REGISTERED COMPANY NUMBER: SC390855 (Scotland)  
REGISTERED CHARITY NUMBER: SC042041

Companies House

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
ROAR - CONNECTIONS FOR LIFE LIMITED**

TUESDAY



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COMPANIES HOUSE

**ROAR - CONNECTIONS FOR LIFE LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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## **ROAR - CONNECTIONS FOR LIFE LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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 2021 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 aims **to enable older people to stay mobile and stay connected.**

We will achieve this through our charitable activities:

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

And by applying our values:

- Compassionate
- Connected
- Innovative
- Fun

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

##### **Significant activities**

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

We continue to deliver a small part of our core contracted services due to the restrictions placed on us due to the pandemic. We have worked hard to continue to grow our social enterprises and project work despite the restrictions placed on us.

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 although the pandemic has demonstrated our ability to work effectively from home and we are considering co-location opportunities in the future.

## **ROAR - CONNECTIONS FOR LIFE LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

This is Roar - Connections for Life's ninth full year as a registered charity and limited company. Key achievements in 2020 - 2021 include:

- Changed our IT System over to Microsoft 365.
- HR review and new management structure.
- Successful in funding bid with Connecting Scotland leading to the issue of 30 tablets for Service Users during the Pandemic including the cost of the WiFi.
- Remains a key partner in a collaborative multi agency project to create Getting off the Floor films and leaflets for national use.
- Chair of the Renfrewshire Falls Prevention Group.
- Chair of the Renfrewshire SPG Loneliness and Isolation Group.
- Appointed an interim CEO Cassie Forbes to replace Nicola Hanssen who resigned in January 2021.
- SPG Loneliness and Isolation successful funding bid to employ a part time Project Worker (£24k one off funding).
- The Development of a new more interactive website which will have capacity for future appointment systems and better accessibility.
- Continuation of the pilot a Roar Score community frailty assessment with promising initial results.
- Designed and piloted the 80andup frailty project with initial response excellent.
- All staff undertook Mental Health Training delivered by West College Scotland.
- Extended into initial negotiations and scoping exercise to co-locate in premises with another charity reducing overall running costs.
- Covid 19 response triaging all members to ensure suitable levels of remote support by phone, post and email.
- Covid 19 grocery and prescription collection and delivery services developed for older people who were unable to secure other means of support and were no longer able to go out.
- Covid 19 befriending telephone service extended to most vulnerable service users with little family support.
- Covid 19 Footcare Services continued when tier restrictions allowed during the different lockdowns and domicile visits continued whilst restrictions allowed.

**ROAR - CONNECTIONS FOR LIFE LIMITED  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**FINANCIAL REVIEW**

Roar's year has been significantly restricted by the pandemic which has led to Club services being cancelled and footcare run at times when tier restrictions have allowed. Our financial priorities for the year included the investment of reserves to maintain projects that are not core funded and to match project funding commitments. We undertook an HR review and restructured salaries to reflect competence and responsibility levels in our workforce. We continue to invest in and pursue partnerships and new delivery approaches which bridge the gap between medical and non-statutory approaches to primary prevention of unintentional harm.

Our financial priorities in 2021 - 22 are as follows:

- Continue to work in partnership with funders to deliver commissioned/ funded services and projects and or agree redesign and pilot where pandemic issues mean traditional service models are no longer an option.
- 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 develop the new website for future appointment systems and better accessibility.
- Identify, invest and develop competent Business and Marketing experiences, strategic planning and ongoing management.
- Scope the need for a menu of training and consultancy packages developed by Roar aimed at employee wellbeing.
- Continue to develop the Roar Score, early frailty identification and tailored support project.
- Continue to develop the 80 and up project in conjunction with local GP surgeries.
- Scope the development 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.
- Return to revised Club sessions which will include, exercise, entertainment and social interaction along with a small refreshment.
- Change to a new Financial Services provider which will make a considerable saving around this Service provision.

During the year the charity has a surplus of £55,418 (2020 - £13,501). Restricted funds carried forward were £130,917 (2020 - £114,183).

**Reserves Policy**

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be 3 to 6 months of the resources expended. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. The Trustees did explore wider investment options but this has been indefinitely postponed by the global pandemic. Given the exceptional uncertainty, future funding models may require radical redesign and the Trustees will make investment decisions to further the charity mission within the legal and political environment. At present the free reserves amount to £179,780. The Board will assess a further program of investment beyond the commitments to further the charitable aims and the sustainability of the organisation.

**ROAR - CONNECTIONS FOR LIFE LIMITED  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**FUTURE PLANS**

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

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

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

We aim to achieve this through:

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

**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
- APOI 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.

## **ROAR - CONNECTIONS FOR LIFE LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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- Strategic and Business Plan
- Previous Board Papers
- Introduction to fellow Trustees

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##### **Risk management**

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

## ROAR - CONNECTIONS FOR LIFE LIMITED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

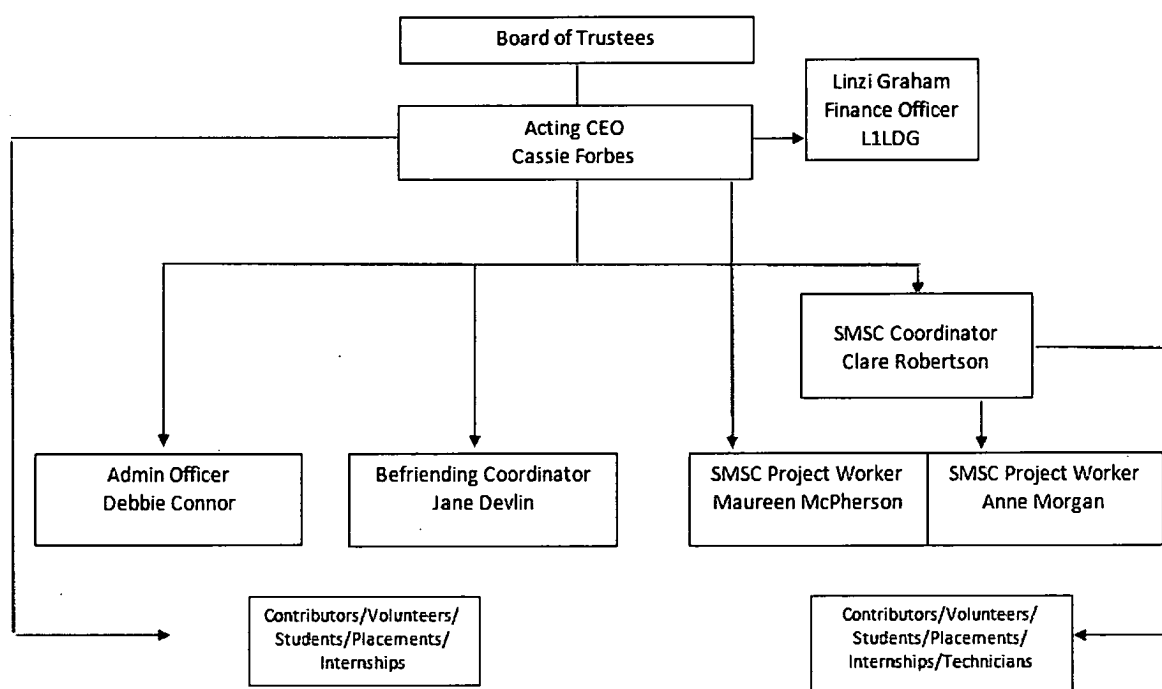
#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Structure

During 2020 - 2021 Mary Hackett has remained Chair of the organisation, 1 new Trustee was recruited and 1 Trustee resigned.

Following an HR review the staffing structure changed significantly with key members of the staff leaving to pursue early retirement and new opportunities. Cassie Forbes was initially appointed the interim Manager on 30th November 2020 and thereafter took over from Nicola Hanssen as Acting CEO on 1st February 2021 after her resignation as CEO.

We also supported 5 students from local Universities and colleges and 120 volunteers



##### 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 Strategic Plan but in light of the Covid 19 pandemic we will require to revisit this and review our planned investment commitments, business plans and budgets. Progress towards meeting these objectives is being monitored monthly by the Board of Directors.

##### External Examination

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



**ROAR - CONNECTIONS FOR LIFE LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
SC390855 (Scotland)

**Registered Charity number**  
SC042041

**Registered office**  
59 Glasgow Road  
Paisley  
Renfrewshire  
PA1 3PD


**Trustees**  
M Hackett  
Mrs C Forbes (resigned 19/11/2020)  
Dr D Skelton  
G McDonnell  
Ms N Burleigh  
R McGinlay (resigned 1/10/2020)  
Ms J D Matthews  
T McKay  
Dr J M Booth (appointed 1/6/2020)

**Company Secretary**  
Ms J D Matthews

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

**Key management personnel:**  
**Acting CEO**  
Mrs C Forbes

Approved by order of the board of trustees on 2 July 2021 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 2021 set out on pages nine to twenty five.

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

**Basis of the independent examiner's report**

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

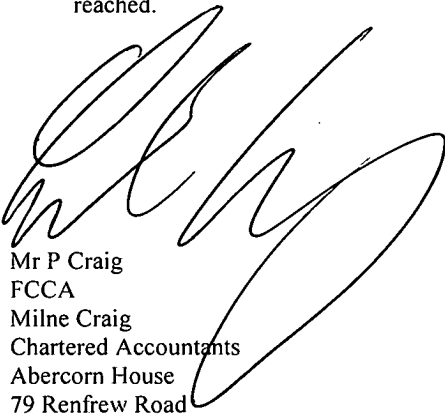
**Independent examiner's statement**

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

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

have not been met; or

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



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

2 July 2021

**ROAR - CONNECTIONS FOR LIFE LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	16,729	-	16,729	19,583
<b>Charitable activities</b>	4				
Roar Clubs		-	304,874	304,874	368,919
Shopping service		-	16,291	16,291	-
Footcare Services		5,782	25,498	31,280	32,484
Investment income	3	113	-	113	457
Other income		<u>10,718</u>	<u>-</u>	<u>10,718</u>	<u>20,674</u>
<b>Total</b>		<b>33,342</b>	<b>346,663</b>	<b>380,005</b>	<b>442,117</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Roar Clubs		58,519	223,715	282,234	403,990
Shopping service		-	19,761	19,761	-
Footcare Services		-	22,592	22,592	24,626
<b>Total</b>		<u>58,519</u>	<u>266,068</u>	<u>324,587</u>	<u>428,616</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(25,177)</b>	<b>80,595</b>	<b>55,418</b>	<b>13,501</b>
<b>Transfers between funds</b>	16	<u>63,861</u>	<u>(63,861)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>38,684</b>	<b>16,734</b>	<b>55,418</b>	<b>13,501</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>141,096</u>	<u>114,183</u>	<u>255,279</u>	<u>241,778</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>179,780</b></u>	<u><b>130,917</b></u>	<u><b>310,697</b></u>	<u><b>255,279</b></u>

The notes form part of these financial statements

# **ROAR - CONNECTIONS FOR LIFE LIMITED**

## **BALANCE SHEET 31 MARCH 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	11	12,620	9,915
<b>CURRENT ASSETS</b>			
Debtors	12	1,028	1,356
Cash at bank and in hand		<u>352,173</u>	<u>293,020</u>
		353,201	294,376
<b>CREDITORS</b>			
Amounts falling due within one year	13	(55,124)	(49,012)
<b>NET CURRENT ASSETS</b>		<u>298,077</u>	<u>245,364</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		310,697	255,279
<b>NET ASSETS</b>		<u>310,697</u>	<u>255,279</u>
<b>FUNDS</b>	16		
Unrestricted funds		179,780	141,096
Restricted funds		<u>130,917</u>	<u>114,183</u>
<b>TOTAL FUNDS</b>		<u>310,697</u>	<u>255,279</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

**ROAR - CONNECTIONS FOR LIFE LIMITED**

**BALANCE SHEET - continued  
31 MARCH 2021**

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 2 July 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M. A. Hackett'.

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 2021

#### 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.

## ROAR - CONNECTIONS FOR LIFE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 1. ACCOUNTING POLICIES - continued

##### **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.

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.

## ROAR - CONNECTIONS FOR LIFE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 1. ACCOUNTING POLICIES - continued

##### **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

	2021	2020
	£	£
Donations	<u>16,729</u>	<u>19,583</u>



# **ROAR - CONNECTIONS FOR LIFE LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021**

### **3. INVESTMENT INCOME**

	2021 £	2020 £
Deposit account interest	<u>113</u>	<u>457</u>

### **4. INCOME FROM CHARITABLE ACTIVITIES**

	2021 £	2020 £
Roar Clubs	-	37,370
Grants	304,874	331,549
Shopping service	16,291	-
Feet, fire and falls project	<u>31,280</u>	<u>32,484</u>
	<u>352,445</u>	<u>401,403</u>

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

	2021 £	2020 £
Renfrewshire Council	261,000	287,675
Big Lottery Fund	<u>43,874</u>	<u>43,874</u>
	<u>304,874</u>	<u>331,549</u>

### **5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Roar Clubs	145,644	136,590	282,234
Shopping service	19,761	-	19,761
Footcare Services	<u>22,592</u>	<u>-</u>	<u>22,592</u>
	<u>187,997</u>	<u>136,590</u>	<u>324,587</u>

**ROAR - CONNECTIONS FOR LIFE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. SUPPORT COSTS**

	Management £	Information technology £	Governance costs £	Totals £
Roar Clubs	<u>100,261</u>	<u>12,942</u>	<u>23,387</u>	<u>136,590</u>

**7. NET INCOME/(EXPENDITURE)**

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

	2021 £	2020 £
Depreciation - owned assets	<u>4,439</u>	<u>19,194</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**9. STAFF COSTS**

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

	2021	2020
Administration	2	2
Club Coordinators	2	3
Befriending	1	1
Project	<u>3</u>	<u>3</u>
	<u>8</u>	<u>9</u>

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

The key management personnel of the charity include the previous CEO whose employee benefits total £39,374 (2020 - £43,735).

Included within consultancy fees is an amount to the current Acting CEO totalling £13,225.

**ROAR - CONNECTIONS FOR LIFE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	19,579	4	19,583
<b>Charitable activities</b>			
Roar Clubs	-	368,919	368,919
Footcare Services	-	32,484	32,484
Investment income	457	-	457
Other income	<u>17,491</u>	<u>3,183</u>	<u>20,674</u>
<b>Total</b>	<b>37,527</b>	<b>404,590</b>	<b>442,117</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Roar Clubs	50,125	353,865	403,990
Footcare Services	-	24,626	24,626
<b>Total</b>	<b>50,125</b>	<b>378,491</b>	<b>428,616</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(12,598)</b>	<b>26,099</b>	<b>13,501</b>
<b>Transfers between funds</b>	<b>(87,454)</b>	<b>87,454</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(100,052)</b>	<b>113,553</b>	<b>13,501</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>241,147</b>	<b>631</b>	<b>241,778</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>141,095</u></b>	<b><u>114,184</u></b>	<b><u>255,279</u></b>

**ROAR - CONNECTIONS FOR LIFE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. TANGIBLE FIXED ASSETS**

	Improvements to property £	Equipment £	Fixtures and fittings £
<b>COST</b>			
At 1 April 2020	50,137	471	3,830
Additions	-	-	-
At 31 March 2021	<u>50,137</u>	<u>471</u>	<u>3,830</u>
<b>DEPRECIATION</b>			
At 1 April 2020	50,137	360	1,017
Charge for year	-	18	843
At 31 March 2021	<u>50,137</u>	<u>378</u>	<u>1,860</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>-</u>	<u>93</u>	<u>1,970</u>
At 31 March 2020	<u>-</u>	<u>111</u>	<u>2,813</u>
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020	6,600	27,308	88,346
Additions	-	7,144	7,144
At 31 March 2021	<u>6,600</u>	<u>34,452</u>	<u>95,490</u>
<b>DEPRECIATION</b>			
At 1 April 2020	3,923	22,994	78,431
Charge for year	670	2,908	4,439
At 31 March 2021	<u>4,593</u>	<u>25,902</u>	<u>82,870</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>2,007</u>	<u>8,550</u>	<u>12,620</u>
At 31 March 2020	<u>2,677</u>	<u>4,314</u>	<u>9,915</u>

**ROAR - CONNECTIONS FOR LIFE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Prepayments and accrued income	<u>1,028</u>	<u>1,356</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Accrued expenses	11,250	5,138
Deferred income	<u>43,874</u>	<u>43,874</u>
	<u>55,124</u>	<u>49,012</u>

**14. LEASING AGREEMENTS**

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

	2021	2020
	£	£
Within one year	<u>-</u>	<u>10,000</u>

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	5,476	7,144	12,620	9,915
Current assets	185,554	167,647	353,201	294,376
Current liabilities	<u>(11,250)</u>	<u>(43,874)</u>	<u>(55,124)</u>	<u>(49,012)</u>
	<u>179,780</u>	<u>130,917</u>	<u>310,697</u>	<u>255,279</u>

# **ROAR - CONNECTIONS FOR LIFE LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2021**

### **16. MOVEMENT IN FUNDS**

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	82,828	10,159	54,000	146,987
New premises	27,408	(10,000)	-	17,408
Mens group	3,491	(9)	-	3,482
Reels & Spiels	3,277	-	-	3,277
Exclusive club	2,620	-	-	2,620
Craft club	3,025	(19)	-	3,006
Additional staff	15,447	(25,308)	9,861	-
Hardship fund	3,000	-	-	3,000
	<u>141,096</u>	<u>(25,177)</u>	<u>63,861</u>	<u>179,780</u>
<b>Restricted funds</b>				
Roar Do feet	7,859	2,907	-	10,766
SMSC Service	66,176	(9,497)	-	56,679
SMSC Campaign	17,132	-	-	17,132
Digital Participation	9,702	(2,648)	-	7,054
Core Contracts	13,314	89,833	(63,861)	39,286
	<u>114,183</u>	<u>80,595</u>	<u>(63,861)</u>	<u>130,917</u>
<b>TOTAL FUNDS</b>	<u>255,279</u>	<u>55,418</u>	<u>-</u>	<u>310,697</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	23,342	(13,183)	10,159
New premises	10,000	(20,000)	(10,000)
Mens group	-	(9)	(9)
Craft club	-	(19)	(19)
Additional staff	-	(25,308)	(25,308)
	<u>33,342</u>	<u>(58,519)</u>	<u>(25,177)</u>
<b>Restricted funds</b>			
Roar Do feet	25,499	(22,592)	2,907
SMSC Service	43,874	(53,371)	(9,497)
Digital Participation	-	(2,648)	(2,648)
Core Contracts	277,290	(187,457)	89,833
	<u>346,663</u>	<u>(266,068)</u>	<u>80,595</u>
<b>TOTAL FUNDS</b>	<u>380,005</u>	<u>(324,587)</u>	<u>55,418</u>

# **ROAR - CONNECTIONS FOR LIFE LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2021**

### **16. MOVEMENT IN FUNDS - continued**

#### **Comparatives for movement in funds**

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

# **ROAR - CONNECTIONS FOR LIFE LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2021**

### **16. MOVEMENT IN FUNDS - continued**

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

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



**ROAR - CONNECTIONS FOR LIFE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**16. MOVEMENT IN FUNDS - continued**

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

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	59,862	36,126	51,000	146,988
New premises	64,330	(46,922)	-	17,408
Stay Mobile Stay Connected	63,758	-	(63,758)	-
SMSC Campaign	18,504	-	(18,504)	-
Digital Participation	5,192	-	(5,192)	-
Mens group	2,000	1,482	-	3,482
Reels & Spiels	2,000	1,277	-	3,277
Exclusive club	2,501	119	-	2,620
Craft club	5,000	(1,995)	-	3,005
Additional staff	18,000	(27,861)	9,861	-
Hardship fund	-	-	3,000	3,000
	<u>241,147</u>	<u>(37,774)</u>	<u>(23,593)</u>	<u>179,780</u>
<b>Restricted funds</b>				
Evergreen Centre - Johnstone Club donation	631	(631)	-	-
Roar Do feet	-	10,766	-	10,766
SMSC Service	-	(7,079)	63,758	56,679
SMSC Campaign	-	(1,372)	18,504	17,132
Digital Participation	-	1,862	5,192	7,054
Core Contracts	-	103,147	(63,861)	39,286
	<u>631</u>	<u>106,693</u>	<u>23,593</u>	<u>130,917</u>
<b>TOTAL FUNDS</b>	<u>241,778</u>	<u>68,919</u>	<u>-</u>	<u>310,697</u>

# ROAR - CONNECTIONS FOR LIFE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

### 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 £
<b>Unrestricted funds</b>			
General fund	53,054	(16,928)	36,126
New premises	10,000	(56,922)	(46,922)
Mens group	2,495	(1,013)	1,482
Reels & Spiels	2,288	(1,011)	1,277
Exclusive club	816	(697)	119
Craft club	2,216	(4,211)	(1,995)
Additional staff	-	(27,861)	(27,861)
	70,869	(108,643)	(37,774)
<b>Restricted funds</b>			
Evergreen Centre - Johnstone Club donation	-	(631)	(631)
Roar Do feet	57,984	(47,218)	10,766
SMSC Service	90,932	(98,011)	(7,079)
SMSC Campaign	-	(1,372)	(1,372)
Digital Participation	26,675	(24,813)	1,862
Core Contracts	575,662	(472,515)	103,147
	751,253	(644,560)	106,693
<b>TOTAL FUNDS</b>	<u>822,122</u>	<u>(753,203)</u>	<u>68,919</u>

### Designated funds

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

#### New Premises

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

#### Additional Staffing

Additional administration staffing as agreed by the Board.

#### Men's Group

Funding for clubs not part of the core.

#### Reels & Spiels

Funding for clubs not part of the core.

#### Exclusive Club

Funding for clubs not part of the core.

#### Hardship Fund

Funding for service users incurring hardship during Covid 19.

## ROAR - CONNECTIONS FOR LIFE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 16. MOVEMENT IN FUNDS - continued

##### **Restricted funds**

##### Evergreen Centre - Johnstone's club donation

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

##### 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.

##### 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.

##### Digital Participation

Funding for a member of staff to facilitate digital inclusion.

##### Core Contracts

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

##### **Transfer of funds**

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

#### 17. EMPLOYEE BENEFIT OBLIGATIONS

During the year, the charity contributed to a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £9,602 (2020: £10,155). 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 2021.