

**MOVE ON**

**FINANCIAL STATEMENTS**

**For the year ended  
31 March 2014**

**Company Registration Number SC178293  
Charity Number SC026983**

**WHITELAW WELLS**

Statutory Auditor  
9 Ainslie Place  
Edinburgh  
EH3 6AT

**MOVE ON**  
**Financial Statements**  
**for the year ended 31 March 2014**

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**MOVE ON**  
**Directors' Annual Report**  
**for the year ended 31 March 2014**

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The directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2014.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Charity name</b>	Move On	
<b>Company registration number</b>	SC178293	
<b>Charity number</b>	SC026983	
<b>The directors</b>	Kevin McGlynn John MacKerron (resigned 23 October 2013) Colin McKay (resigned 18 March 2014) John Dickie Alison Morris Anna Louise Simpson (resigned 23 October 2013) Marion MacPhee Arran Dewar (appointed 23 October 2013) Diarmid Campbell-Jack (appointed 27 November 2013) Susan Elaine Burney (appointed 17 June 2014)	
<b>Company secretary</b>	Brenda A McChlery	
<b>Senior management team</b>	John M Hinton Jim Burns	Executive Director * Deputy Director *
<b>Operational addresses</b>	184 Ingram Street Glasgow G1 1DN	(2F1) 25 Greenside Place Edinburgh EH1 3AA
<b>Registered office</b>	184 Ingram Street Glasgow G1 1DN	
<b>Bankers</b>	The Co-operative Bank PO Box 250 Delf House South Way WN8 6WT	
<b>Senior statutory auditor</b>	Kevin Cattanach	
<b>Independent auditors</b>	Whitelaw Wells Statutory Auditor 9 Ainslie Place Edinburgh EH3 6AT	

\* = "Director" is a job title, not a director for Companies Act purposes

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## MOVE ON

### Directors' Annual Report

for the year ended 31 March 2014

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Move On is registered as a charity in Scotland (SCO26983). It is constituted as a company limited by guarantee, and is bound by its Memorandum and Articles of Association.

##### Organisational structure

The Board of Directors has full responsibility for the effective running of Move On, ensuring that all legal and statutory requirements are met and that the services provided meet the needs of and are responsive to service users. The Board has key roles in terms of establishing strategic direction, setting budgets, and monitoring Move On's expenditure and income. The day to day running of the charity is delegated to the staff team, led by the Executive Director, John Hinton.

Move On's Board members historically have been appointed by invitation from existing Board members. More recently the Board has moved to a system of advertising and interviewing to fill vacancies. New Board members are offered an induction by Move On's Chairperson and Executive Director. Training opportunities for Board members can be identified by the Chairperson, Executive Director, and Board members themselves.

Board Members who served during the year are listed on page 1. Kevin McGlynn succeeded Colin Mackay as Chairperson from 24 April 2013 and Arran Dewar succeeded John MacKerron as Treasurer on 27 November 2013.

##### Risk Management

As a key part of the business planning process, the Directors have conducted their own review of the major risks to which Move On is exposed and systems have been established to mitigate these risks. A detailed, risk assessment is included in Move On's current Business Plan and this is now a standing item of Board business.

The Board have identified the following major risks facing Move On:

- the gradual reduction of Inspiring Scotland investment culminating in its eventual ending in 2018
- growing and developing services in the face of the reduction in public expenditure in Scotland
- the challenges of tendering for Local Authority services, particularly where TUPE and related pension considerations are involved
- increasing competition in accessing funding
- loss of key staff and Board members

#### OBJECTIVES and ACTIVITIES

As defined in the Memorandum of Association, Move On's objects are:

"To relieve the poverty of homeless persons who are in conditions of need, hardship, or distress by providing or assisting in the provision of or procuring the provision of financial and other means of support and assistance of whatever kind to or for the benefit of such homeless persons."

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### Directors' Annual Report

#### for the year ended 31 March 2014

While the above objects were in place during the period covered by these accounts, Move On's Memorandum and Articles have been the subject of a review and updating exercise, which culminated in re-drafted Articles being accepted at an EGM held on 17 June 2014.

#### Move On's purpose

To prevent homelessness and provide opportunities to unlock people's potential.

#### Move On's vision

To be recognised as a trusted, high quality user-focused organisation delivering services across Scotland enabling people affected by homelessness and other vulnerable groups to realise their full potential and contribute towards society.

#### Values

We act with <b>Integrity</b>	We are each personally accountable for the highest standards of behaviour, including honesty and fairness in all aspects of our work.
We seek to <b>Empower</b>	Through all our activities we aim to build confidence and self-belief in those we work with, unlocking their potential, and providing them with the tools to help themselves
We are <b>Supportive</b>	We are committed to openness and trust in all relationships. We understand that our continued success requires us to provide the education, support, opportunities and development needed to help all our staff, volunteers, board members and service users grow.
We treat people with <b>Respect</b>	We recognise the significant contributions that come from the diversity of individuals and ideas. We will listen to those we work with, seeking to understand their expectations and concerns. We will consistently treat others with the respect they deserve and will challenge where appropriate.
We are <b>Creative and Flexible</b>	We seek to learn from best practice. We constantly review the effectiveness of our work, and are open to alternative ways of achieving outcomes. We are willing to change and adopt innovative approaches.
We take responsibility for <b>Quality</b>	We will strive for continuous improvement and respond vigorously and effectively to change. Each of us is responsible for the quality of whatever we do.

#### Move On's critical objectives

- Support, assist and empower people affected by homelessness and vulnerable young people to develop the skills and tools they need to reach their own long- terms solutions and enable them to make more informed choices
- Build resilience in vulnerable young people and those affected by or at risk of homelessness.
- Ensure we are an innovative, flexible, responsive and sustainable organisation able to deliver our vision.

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### Directors' Annual Report

for the year ended 31 March 2014

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#### Strategies

To realise our Vision, Move On has identified eight Strategies:

- Improve people's employability prospects
- Increase people's ability to develop life skills and make positive choices
- Increase people's confidence and independence
- Increase the number of service users and volunteers
- Develop new approaches to meet changing needs of service users and volunteers
- Increase organisational resilience
- Improve processes and systems to support the business
- Offer staff, volunteers and Board members opportunities for growth and development

#### Activities

To achieve the identified Strategies, Move On has identified a number of activities which we will carry out:

- Provide volunteering opportunities for young people
- Provide literacy & numeracy support
- Provide 1:1 mentoring and support
- Provide advice and information on a range of issues in a range of settings
- Provide money and debt advice
- Deliver employability training guidance, advice and information
- Provide housing support that meets the needs of the user
- Work in partnership with service commissioners and other agencies
- Access advice, information, support and other resources from a range of sources
- Develop packages of services for sale
- Develop and implement income generation plan
- Develop social enterprise models
- Increase brand awareness/marketing
- Engage service users and volunteers in organisational development
- Ensure property and systems meet the needs of the business
- Ensure we have an effective Board
- Improve and implement monitoring and evaluation systems
- Develop and implement Staff, Board and mentor training programme

#### PERFORMANCE

##### Progress in delivering the above objectives:

Move On has continued to deliver a wide range of services from our office and warehouse bases in Edinburgh and Glasgow, supporting service users and volunteers to achieve a range of "hard" and "soft" positive outcomes.

This year has seen the successful delivery of a range of services enabling our service users and volunteers to achieve a range of positive changes in their lives. New initiatives which commenced in the previous year, including a peer mentoring pilot for looked after young people and care leavers and "Connect2" a partnership approach to engage hard to reach school leavers in Glasgow are developing well and delivering excellent outcomes. Our "FareShare Glasgow and the West of Scotland" initiative, distributing fit for purpose surplus food to disadvantaged people, has continued to grow, delivering more food and working with more partners.

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### Directors' Annual Report

for the year ended 31 March 2014

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Similar to the previous year, this year has seen a continued focus on business planning, income generation and social enterprise. As part of Move On's income generation development the Board agreed to the appointment of Move On's first ever full time Trusts and Grants Fundraiser who started employment in May 2014. We were also successful in engaging business consultancy support from CEiS (through the Scottish Government's Just Enterprise programme), to support us to develop the commercial aspect of our Housing Education Service, growing our customer base and increasing earned income.

We have continued to experience a great deal of interest in our work from other service providers and funders and Move On's services continue to have excellent reputations as providers of high quality support and training for excluded people.

#### **Progress - Housing Education Service**

The Housing Education Service - a programme for vulnerable young people (aged between 16 and 28) who are undergoing, or approaching the transition to living independently, provides advice and information for young people in order to better prepare them for this challenge. Many of the young people who we work with are homeless or "looked after" in care, historically a group who are hugely over-represented among the homeless population.

Our activities in this area include programmes aimed at young people in residential schools, group work, tailored workshops, intensive one to one work, life skills preparation, as well as an advice and information programme for mainstream schools. While there are a number of other sources of information and advice available for young people, our Housing Education Service uses the skills and experiences of young people themselves as peer educators. Young people who have experienced homelessness and in many cases being looked after, are recruited, trained and supported by Move On staff to become volunteer peer educators, delivering information and advice workshops based on their real life experiences.

Benefits for the young people are many and varied. They are able to access accurate and useful advice in an accessible format, they are able to raise concerns and queries, and think through the implications of certain choices. Feedback to date shows that as a result of our intervention, many young people make much more informed choices, and often change their plans, having been made aware of other options, or having thought further about the implications of certain decisions. During the year our volunteers delivered 146 workshops for 1,780 young people.

The volunteer peer educators also benefit significantly, gaining skills and confidence as a result of their involvement. These are significant factors for our volunteers in terms of accessing employment, entering further education, and becoming inspired to take an even more active role in volunteer work within the community.

Out of the 61 volunteer peer educators in Edinburgh and Glasgow, since volunteering with us:

- 11 have progressed into either full or part time employment
- 15 moved into further education or training options
- 97% remained appropriately accommodated, or improved their accommodation situation (although many were homeless when they approached Move On).

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for the year ended 31 March 2014

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Move On is a member of the Edinburgh Housing Advice Partnership (EHAP) a formal partnership led by CHAI and also involving Four Square and Granton Information Centre. As part of the partnership Move On is responsible for delivering housing advice and information in Edinburgh's secondary schools to children in their final year. We are now working with partners and the City of Edinburgh Council to further develop the service and identify ways in which we can better meet the needs of those threatened with - and experiencing - homelessness in the City.

Move On is becoming increasingly recognised as a leader in Scotland in the involvement and effective participation of young people. Our relationship with the Care Inspectorate has continued and we have trained another group of young people (all with personal experience of Social Work services) to participate in the inspection and improvement process for Care and Support Services. Volunteers have acted as Young Inspectors participating in the newly piloted "joint inspection" process, which the Care Inspectorate is leading on behalf of the Scottish Government. Young Inspectors have been involved in every stage of the process, from the initial reading phase setting the parameters of the inspection to the final writing up concluding phase. They have been able to bring their relevant personal life experience to bear when talking to vulnerable young people as well as a range of senior professionals. Recently we have secured a tender with the Care Inspectorate to continue the delivery of this important work for the next three years.

We are keen to develop our services even further. As well as increasing the geographical scope of what we do, we will seek to offer training for agencies and individuals regarding peer education, mentoring and effective ways of engaging with hard to reach young people. In particular, with more resources and with partners on board to support us, we aim to roll this programme out to more young people. We hope to develop our services more widely within Scotland's Central Belt to reach out to more young people who are facing difficulties and who would benefit from our input. Consultancy support from CEIS and Just Enterprise has enabled us to develop a marketing and development strategy for this area of our work which we will be implementing in 2014/15.

#### **Mentoring**

Our volunteer mentors now include people with personal experience of being looked after in care who are contributing towards our peer mentoring service based in Glasgow. While the numbers of peer mentor matches achieved to date are small, those that have got up and running have provided very successful.

We continue to link adult mentors drawn from all walks of life with looked after young people. Our mentors have sustained 25 matches with young people leaving care or attending social, emotional, behavioural difficulty (SEBD) schools. As a result young people matched with a mentor have experienced a wide range of positive outcomes; with 12 sustaining school despite experiencing significant difficulties, 19 gaining confidence, 17 increasing their basic work skills, 16 achieving goals in their personal action plans, 5 accessing training, 2 accessing employment and 3 accessing volunteering. Move On's mentoring service continues to be externally evaluated through the Mentoring and Befriending Foundation and we have been awarded "Approved Provider" Standard. Move On has started the application process for the new "Scottish Mentoring Service Quality Award". The Quality Award is a benchmark for organisations providing mentoring in Scotland and aims to independently assess mentoring practice and certify programmes operating in a safe and effective manner. Move On aims to complete the application later in 2014.



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### Directors' Annual Report

for the year ended 31 March 2014

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#### **Inspiring Scotland**

121 young people, not involved in any kind of training, education, or employment, aged between 14 and 19 accessed our service. Of these young people, 10 secured employment, 74 education and 14 training, meaning that 81% of those we supported achieved "hard" employability outcomes. In addition many achieved softer outcomes such as gaining confidence and increasing basic work skills.

Developing new relationships, not just with Inspiring Scotland but with other agencies (schools, local authorities etc.), to promote the new service was essential to our ability to generate the required numbers of appropriate referrals. We will continue to develop these relationships further, ensuring we receive regular referrals and that key partners have an excellent knowledge of the service which we provide. An example of such developments resulting in service delivery was our success in attracting funding through Glasgow City Council to deliver vocational personal development programmes for young people of school age as part of an alternative curriculum. Connect2, a partnership programme in Glasgow involving four other Inspiring Scotland "Ventures" and Glasgow City Council is an excellent example of innovative and successful partnership working arising from our relationship with Inspiring Scotland. Connect2 is now a key part of the employability provision in the City linking around 300 hard to reach young people per annum into sustainable employability options after leaving school.

As well as committing significant funds to Move On for 10 years, Inspiring Scotland offered Move On "non-financial" support to strengthen our overall business and sustainability. Inspiring Scotland has delivered significant support to help us develop and improve our recording, monitoring and evaluation systems. In addition Inspiring Scotland has used its network of individual and corporate supporters (or investors) to offer Move On advice and information on a wide range of issues, including invaluable mentoring support for the Executive Director. Other support has included the brokering of free storage space from an Inspiring Scotland supporter for our FareShare initiative, enabling us to increase our food storage and throughput capacity significantly.

Inspiring Scotland challenged Move On to become bigger, better and more sustainable by the end of their investment. In order to help us achieve this, we have identified the need to increase the levels of earned income we attract, thus reducing our dependence on time limited grant funding. We continue to review and develop our income generation strategy at Board level, ensuring it is sufficiently robust to deliver longer-term sustainability.

#### **Visiting Support Service**

Our Edinburgh-based Visiting Support Service provides user-led housing support in the community for people who have experienced homelessness. The service is delivered as part of the Gateway Consortium, led by Bethany Christian Trust and involving a further two partners (the Rock Trust and the Salvation Army). The service provides support for up to six months for people, living in their own accommodation, offering practical and emotional support enabling them to sustain independent living within the community.

The service is registered with the Care Inspectorate and was last inspected in 2013. We increased our score from an overall score of 4 or "Good" at the last inspection in 2010 to a 5 or "Very Good". Copies of the inspection are publicly available and can be found on-line at the Care Inspectorate website at [www.scswis.com](http://www.scswis.com).

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for the year ended 31 March 2014

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During the year all of the homeless people we supported remained suitably accommodated and all reported that they have become less isolated and formed positive relationships.

The service now includes a befriending element, matching people who have experienced homelessness with volunteer befrienders. We continue to recruit, train and support volunteer befrienders who are making a huge positive contribution to Move On's work and to the lives of homeless people. Our current team of 11 befrienders are delivering much needed support for people in the community.

#### **Literacies**

Move On has continued to deliver community-based literacies work in Glasgow. Our Literacy Tutors have worked with 108 people, 88 of who achieved all or some of the goals in their learning plans. 18 people, who we provided literacies support and tutoring for, went on to access employment, further education and or training, while a further 19 people accessed volunteering opportunities.

Our Literacies Tutor has continued to deliver a great deal of work with partner agencies and joint work with Phoenix House, Cothram Eile, Rainbow House (all residential support for those with alcohol and substance misuse problems) and Addaction (supporting people with histories of substance misuse and homelessness) has proved extremely successful.

#### **Money and Debt Advice**

Move On's "MADAS" Money and Debt Advice service has continued to deliver much needed income maximisation, and money and debt advice work. This is targeted at vulnerable young people, those affected by homelessness and at people with mental health difficulties (though a partner agency Flourish House).

181 people accessed the service (a significant increase on last year) and debt was managed and incomes maximised to a value of £213,544.

#### **Volunteering**

Move On's current volunteer team (besides Board members) is currently more than 150 active peer educators (with experience of homelessness and /or being in care) and volunteer mentors and befrienders. These individuals who volunteer their time for free are a vital part of the Move On team, and play a fundamental role in our ability to deliver many of our services. On average Mentors devote up to four hours per week to Move On, with peer educators often devoting even more time, depending on their current life circumstances. Move On recognises that the impact of volunteers is not only beneficial, but it is absolutely essential. Put simply, without volunteers we would be unable to deliver many of our services.

We recognise that our volunteers stand to benefit from their volunteering, and are very keen to offer opportunities for them to develop skills and confidence. We estimate that each year our volunteers, between them, contribute more than 23,100 hours of their time, which is the equivalent of more than 600 35 hour weeks, (or twelve full time staff members).

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### Directors' Annual Report

for the year ended 31 March 2014

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#### **FareShare**

FareShare is a UK-wide initiative, which takes surplus "fit for purpose" food from the food and drink industry and distributes it to organisations working with disadvantaged people in the community. The programme therefore directly addresses the important issues of food waste, food poverty and also employability. Through our links with the UK food and drink industry we can access surplus food (surplus due to being; over-ordered, wrongly labelled etc.) and divert it away from landfill and towards agencies supporting disadvantaged people. Move On has secured a franchise to operate FareShare in Glasgow and the West of Scotland. By the end of the year we had 26 partner agencies all accessing food on a regular basis. These "Community Food Members", as we call them, are all involved in providing food for disadvantaged people. During the year we distributed 121 tonnes of surplus food to our partners saving them in the region of £312,000 on their food bills, which as a result, can be invested in other vital areas of their operations.

Move On was able to secure significant funding from the Big Lottery Fund and Opportunities For All, to deliver an employability programme as part of our FareShare initiative, targeting homeless young people and care leavers. Through this programme, during the year, 31 young people achieved SVQ accredited training.

#### **FINANCIAL REVIEW**

The charity generated a surplus for the year of £42,284 (2013: £87,950). The total incoming resources amounted to £830,672 (2013: £817,053), of which £655,473 (2013: £631,761) was related to restricted projects and £175,199 (2013: £185,292) to unrestricted funds. At the balance sheet date the unrestricted reserves were £206,878 (2013: £185,370), with £65,298 (2013: £44,522) in restricted funds.

#### **Reserves policy**

Move On's Board adopted a policy to build reserves which would allow current activities to continue for a short period of time if a major funder ceased to support our work. This time would be used to secure further funding, and /or ensure that the support needs of those affected could be met by other providers. The Directors are continuing to work towards building such a reserve, to enable Move On to operate in a more secure environment, benefiting both staff and our service users.

Free reserves, being unrestricted and undesignated funds not represented by tangible fixed assets, should be between three and six months of the resources expended. At this level, the Directors feel that they would be able to continue the current activities of the charity for a short time in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. As at the year end, free reserves amounted to £206,878, representing around three months' worth of resources expended.

#### **Principal Funding Sources**

Move On would like to acknowledge the kind support of the following funders, without whom we would have been unable to deliver our service to the current standard, and provide services to as many people:

## **MOVE ON**

### **Directors' Annual Report**

**for the year ended 31 March 2014**

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Big Lottery Fund, the City of Edinburgh Council, FareShare National, Glasgow City Council, Glasgow Community Learning Strategy Partnership, the Capital City Partnership, Inspiring Scotland, Opportunities for All, Scottish Council for Voluntary Organisations and the Scottish Government.

Additionally we are grateful for the financial support of the following charitable organisations: Agnes Hunter Trust, the Celtic Charity, the Garfield Weston Foundation, the Gemmell Bequest Fund, the Hedley Foundation, the Hope Trust, the Hugh Stenhouse Foundation, James Wood Bequest Fund, James T Howat Charitable Trust, the Mathew B Campbell Trust, the Paul Hamlyn Foundation, the Rozelle Trust, the 1970 Trust, WA Cargill Fund, Youth Scotland and the Zurich Community Foundation.

Finally we would like to thank Merchant City Yoga, Burger Meets Bun and the British Private Equity and Venture Capital Association (BVCA), who all generously supported our work.

#### **PLANS FOR THE FUTURE**

Move On has recognised the tough wider economic environment and the anticipated reduction in public spending. In order to manage costs, we have reduced the size of our senior management team, while ensuring that we have sufficient operational management capacity.

As well as facing significant challenges, we anticipate that opportunities to develop new services and deliver existing ones will continue to arise. In order to take advantage of such opportunities we have re-focused our senior management team to ensure a wider responsibility for income generation and business development.

#### **RESPONSIBILITIES OF THE DIRECTORS**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and the incoming resources and application of resources, including the net income and expenditure for the year.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies, as described in note 1 to the accounts, and then apply them consistently;
- observe methods and policies of Charities SORP;
- make judgments and estimates that are prudent and reasonable;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**MOVE ON**

**Directors' Annual Report**

**for the year ended 31 March 2014**

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**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each director has taken all the steps he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**AUDITORS**

A resolution to re-appoint Whitelaw Wells as auditors for the ensuing year will be proposed at the annual general meeting in accordance with sections 423 and 424 of the Companies Act 2006.

This report has been prepared in accordance with the provision of Part 15 of the Companies Act 2006 applicable to small companies.

Approved by the directors on 16 September 2014 and signed on their behalf by:

  
Kevin McGlynn  
Chair

## **MOVE ON**

### **Independent Auditors' Report to the Members and Directors for the year ended 31 March 2014**

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We have audited the financial statements of Move On for the year ended 31 March 2014, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the company's directors, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditors**

As explained more fully in the Directors' Responsibilities Statement set out on page 10, the directors (who are also the trustees of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the accounts and non-financial information in the Directors' Annual Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**MOVE ON**

**Independent Auditors' Report to the Members and Directors  
for the year ended 31 March 2014**

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**Opinion on the financial statements**

In our opinion the financial statements:-

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

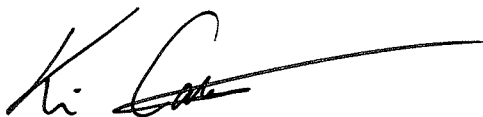
**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 or the Charity Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of directors' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.



Kevin Cattanach  
Senior Statutory Auditor  
for and on behalf of Whitelaw Wells, Statutory Auditors  
Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006  
9 Ainslie Place  
Edinburgh  
EH3 6AT

16 September 2014

MOVE ON

Statement of Financial Activities (incorporating the Income and Expenditure Account)

for the year ended 31 March 2014

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
<b><u>Incoming resources</u></b>					
<b>Incoming resources from generated funds</b>					
<i>Voluntary income</i>					
Grants & donations	3	9,221	-	9,221	12,085
<i>Activities for generating funds</i>					
Training & consultancy fees		27,118	-	27,118	61,631
Rental & other income		1,183	-	1,183	356
<i>Investment income</i>					
Bank interest receivable		894	-	894	337
<b>Incoming resources from charitable activities</b>					
Grants & donations	3	-	655,473	655,473	626,206
Service level agreements		121,281	-	121,281	110,883
FareShare membership fees		15,502	-	15,502	5,555
		_____	_____	_____	_____
<b>Total incoming resources</b>		175,199	655,473	830,672	817,053
		_____	_____	_____	_____
<b><u>Resources expended</u></b>					
Charitable activities		813	779,707	780,520	720,060
Governance costs		7,868	-	7,868	9,043
		_____	_____	_____	_____
<b>Total resources expended</b>	4	8,681	779,707	788,388	729,103
		_____	_____	_____	_____
<b>Net income/(expenditure) for the year before transfers</b>	2	166,518	(124,234)	42,284	87,950
<b>Transfers</b>	10	(145,010)	145,010	-	-
		_____	_____	_____	_____
<b>Net movement in funds for the year</b>		21,508	20,776	42,284	87,950
<b>Total funds at 1 April 2013</b>		185,370	44,522	229,892	141,942
		_____	_____	_____	_____
<b>Total funds at 31 March 2014</b>	10	206,878	65,298	272,176	229,892
		=====	=====	=====	=====

The results for the year derive from continuing activities.  
There are no gains or losses other than those shown above.

The notes on pages 16 to 23 form part of these financial statements.



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Balance Sheet

As at 31 March 2014


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	Notes	£	2014 £	2013 £
<b>Fixed assets</b>				
Tangible assets	6		-	-
				<hr/>
<b>Current assets</b>				
Debtors	7	64,147		88,152
Cash at bank and in hand		223,641		178,871
		<hr/>		<hr/>
		287,788		267,023
<b>Creditors: amounts falling due within one year</b>	8	(15,612)		(37,131)
		<hr/>		<hr/>
<b>Net current assets</b>			272,176	229,892
			<hr/>	<hr/>
<b>Net assets</b>	11		272,176	229,892
			<hr/> <hr/>	<hr/> <hr/>
<b>Funds</b>				
Unrestricted	10		206,878	185,370
Restricted	10		65,298	44,522
			<hr/>	<hr/>
			272,176	229,892
			<hr/> <hr/>	<hr/> <hr/>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the directors on 16 September 2014 and are signed on their behalf by:

  
Kevin McGlynn  
Chair

  
Arran Dewar  
Treasurer

The notes on pages 16 to 23 form part of these financial statements.

## MOVE ON

### Notes Forming Part of the Financial Statements

for the year ended 31 March 2014

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#### 1. Accounting policies

##### (a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in March 2005.

##### (b) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable.
- Income from activities for generating funds is recognised as earned, as the related services are provided.
- Investment income is included when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from service level agreements, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Income is only deferred where entitlement conditions have not been met or related services have not been provided as at the year end.
- The charity is grateful for volunteers and donations-in-kind, which are not recognised in the accounts as the benefit to the charity cannot be reasonably quantified.

##### (c) Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities. The charity is not registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- Resources expended are charged to a particular activity where the cost relates directly to that activity. The cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of number of full time equivalent staff working on each project, as shown in note 4.

**MOVE ON**

**Notes Forming Part of the Financial Statements**

**for the year ended 31 March 2014**

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**1. Accounting policies (continued)**

**(d) Operating lease rentals**

Rentals applicable to operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged against the Statement of Financial Activities on a straight line basis over the life of the lease.

**(e) Pension costs**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions payable to the scheme are charged to Statement of Financial Activities in the period to which they relate.

**(f) Fixed assets**

All fixed assets are initially recorded at cost. Fixed assets costing in excess of £500 are capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life of that asset, as follows:

Property improvements	-	20% straight line
Office equipment	-	25% straight line
Fixtures and fittings	-	20% straight line

**(g) Unrestricted reserves**

Unrestricted funds are incoming resources generated for the objects of the charity without further specified purpose and are available as general funds. Designated funds are unrestricted funds that have been earmarked by the directors for a specific purpose.

**(h) Restricted reserves**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund together with a fair allocation of management and support costs.

**2. Net income/(expenditure) for the year**

This is stated after charging: -

	2014	2013
	£	£
Depreciation	-	388
Auditors' remuneration: Audit fee	3,500	3,500
Accountancy fees	1,960	1,540
	<u>          </u>	<u>          </u>

# MOVE ON

## Notes Forming Part of the Financial Statements

for the year ended 31 March 2014

### 2. Net income/(expenditure) for the year (continued)

No directors were paid during the year (2013: none). During the year no directors were reimbursed expenses (2013: none). Professional indemnity insurance for the directors is included within the charity combined insurance policy.

### 3. Grants and donations

	Unrestricted funds £	Restricted funds £	2014 Total £	2013 Total £
Inspiring Scotland	-	242,700	242,700	242,700
Glasgow City Council	-	95,636	95,636	33,759
Big Lottery Fund	-	60,272	60,272	131,172
Big Fund – Young Start	-	49,239	49,239	-
City of Edinburgh Council	-	39,714	39,714	39,716
Opportunities for All	-	32,676	32,676	23,340
Paul Hamlyn Foundation	-	28,193	28,193	31,438
Scottish Government	-	25,000	25,000	25,000
FareShare UK	-	20,633	20,633	-
SCVO – Community Jobs Scotland	-	12,449	12,449	16,838
Garfield Weston Foundation	-	10,000	10,000	-
Agnes Hunter Trust	-	8,000	8,000	-
Rozelle Trust	-	8,000	8,000	-
Matthew B Campbell Trust	-	4,000	4,000	-
Flourish House	-	3,734	3,734	-
The 1970 Trust	-	3,000	3,000	3,000
Hedley Foundation	-	3,000	3,000	-
BVCA	2,975	-	2,975	-
The Dulverton Trust	-	-	-	25,000
The Robertson Trust	-	-	-	14,000
Greggs Foundation	-	-	-	7,000
Glasgow Works	-	-	-	6,165
The Moffat Trust	-	-	-	4,000
Flourish House	-	-	-	3,626
Anton Jurgen's Charitable Trust	-	-	-	2,500
Trades House of Glasgow	-	-	-	2,500
Spifox Too	-	-	-	2,033
Co-operative Fund	-	-	-	2,000
Hugh Fraser Foundation	-	-	-	2,000
Other grants & donations <£2,000	6,246	9,227	15,473	20,504
	<hr/>	<hr/>	<hr/>	<hr/>
	9,221	655,473	664,694	638,291
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**MOVE ON**  
Notes Forming Part of the Financial Statements for the year ended 31 March 2014

**4. TOTAL RESOURCES EXPENDED**

	Basis of allocation	Housing Education	Inspiring Scotland	Literacy & Money Advice	Visiting Support	Mentoring	FareShare	Admin. Support	2014 Total	2013 Total
	£	£	£	£	£	£	£	£	£	£
<b>Costs directly allocated to activities</b>										
Administration	Direct	4,162	5,872	533	2,345	1,242	1,035	-	15,189	17,788
Property costs	Direct	10,130	24,205	9,081	9,092	7,573	16,891	-	76,972	71,401
Staff costs, training & recruitment	Direct	69,076	167,136	68,323	67,063	59,668	59,190	12,449	502,905	467,165
Telephone	Direct	3,849	5,100	569	2,082	623	1,047	-	13,270	13,938
Travel & transportation	Direct	2,412	1,600	457	2,500	554	16,505	-	24,028	17,689
Volunteer & service user costs	Direct	14,624	17,726	28	3,049	6,601	17,348	-	59,376	41,720
Miscellaneous	Direct	-	549	403	676	-	681	-	2,309	1,263
		104,253	222,188	79,394	86,807	76,261	112,697	12,449	694,049	630,964
<b>Support costs allocated to activities</b>										
Administration	Staff time	40	100	39	39	32	46	-	296	1,336
Insurance	Staff time	332	834	324	324	270	386	-	2,470	2,283
Directors' meeting expenses	Staff time	93	234	91	91	76	108	-	693	403
Professional fees	Staff time	965	2,423	941	941	784	1,121	-	7,175	8,640
Publicity	Staff time	47	118	46	46	38	55	-	350	(7,900)
Staff costs & training	Staff time	10,353	25,994	10,092	10,091	8,413	12,031	-	76,974	87,276
Telephone	Staff time	97	244	95	95	79	113	-	723	472
Travel & transportation	Staff time	399	1,003	390	389	325	464	-	2,970	2,594
Miscellaneous	Staff time	362	908	353	352	293	420	-	2,688	3,035
		12,688	31,858	12,371	12,368	10,310	14,744	-	94,339	98,139
<b>Total resources expended</b>		116,941	254,046	91,765	99,175	86,571	127,441	12,449	788,388	729,103

Included above are Governance Costs of £7,868 (2013: £9,043) in respect of auditors' remuneration, professional fees and directors' meeting expenses.

**MOVE ON**

**Notes Forming Part of the Financial Statements**

**for the year ended 31 March 2014**

<b>5. Staff costs and numbers</b>	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
Salaries and wages	519,094	501,916
Social security costs	39,920	39,137
Pension costs	3,210	2,893
	562,224	543,946
	562,224	543,946

No employee received emoluments of more than £60,000 (2012: none).

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2014</b>	<b>2013</b>
	<b>No.</b>	<b>No.</b>
Senior management	3	3
Administrative and support staff	1	1
Service provider staff	20	19
	24	23
	24	23

**6. Tangible fixed assets**

	<b>Property improvements</b>	<b>Office equipment</b>	<b>Fixtures and fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2013 and at 31 March 2014	1,058	14,015	2,921	17,994
	1,058	14,015	2,921	17,994
<b>Depreciation</b>				
At 1 April 2013 and At 31 March 2014	1,058	14,015	2,921	17,994
	1,058	14,015	2,921	17,994
<b>Net Book Value</b>				
At 31 March 2014	-	-	-	-
	-	-	-	-
	-	-	-	-
At 31 March 2013	-	-	-	-
	-	-	-	-
	-	-	-	-

**MOVE ON**

**Notes Forming Part of the Financial Statements**

**for the year ended 31 March 2014**

<b>7. Debtors</b>		<b>2014</b>	<b>2013</b>
		£	£
Grants receivable		34,812	57,319
Prepayments and other debtors		29,335	30,833
		<u>64,147</u>	<u>88,152</u>

<b>8. Creditors: amounts falling due within one year</b>		<b>2014</b>	<b>2013</b>
		£	£
Deferred income		9,494	32,257
Accruals and other creditors		6,118	4,874
		<u>15,612</u>	<u>37,131</u>

Deferred income	FareShare membership £	Grants £	Total 2014 £	Total 2013 £
Balance at 1 April 2013	-	32,257	32,257	6,165
Released to Statement of Financial Activities	-	(32,257)	(32,257)	(6,165)
Amounts received and deferred during the year	4,458	5,036	9,494	32,257
	<u>4,458</u>	<u>5,036</u>	<u>9,494</u>	<u>32,257</u>
Balance at 31 March 2014	<u>4,458</u>	<u>5,036</u>	<u>9,494</u>	<u>32,257</u>

**9. Commitments under operating leases**

At 31 March 2014 the charity had annual commitments under non-cancellable operating leases as set out below:

	2014		2013	
	Buildings £	Equipment £	Buildings £	Equipment £
Operating leases which expire:				
within one year	5,682	-	-	-
in one to five years	19,200	11,768	41,928	11,768
	<u>24,882</u>	<u>11,768</u>	<u>41,928</u>	<u>11,768</u>

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Notes Forming Part of the Financial Statements

for the year ended 31 March 2014

10. Restricted funds	At 1 April 2013 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2014 £
<b>Unrestricted funds</b>					
General fund	185,370	175,199	(8,681)	(145,010)	206,878
<b>Restricted funds</b>					
Housing Education Team:-					
Big Fund Young Start	12,180	31,844	(33,411)	-	10,613
Other funding	5,724	89,412	(82,361)	-	12,775
Inspiring Scotland	-	242,700	(251,115)	8,415	-
Mentoring	-	67,907	(85,624)	17,717	-
Literacy	-	25,709	(31,083)	5,374	-
Visiting Support	-	625	(98,037)	97,412	-
MADAS:-					
Big Fund Young Start	5,317	17,395	(16,913)	-	5,799
Other funding	-	31,543	(42,628)	11,085	-
Fare Share:-					
Big Lottery Fund grant	20,395	60,272	(55,556)	-	25,111
Other funding	906	75,617	(70,530)	5,007	11,000
Administration Support	-	12,449	(12,449)	-	-
<b>Total restricted funds</b>	<b>44,522</b>	<b>655,473</b>	<b>(779,707)</b>	<b>145,010</b>	<b>65,298</b>
<b>Total funds</b>	<b>229,892</b>	<b>830,672</b>	<b>(788,388)</b>	<b>-</b>	<b>272,176</b>

The *Big Fund Young Start* grant was provided to support the *Housing Education Service Volunteer Excellence Programme*, which falls partly under *Housing Education Team* activities and partly under *MADAS* activities.

The restricted *Administration Support* fund represents Future Jobs Fund income received from SCVO for the purpose of employing administrative support staff.

A description of the nature of the other restricted funds is set out in the Directors' Annual Report.

The transfers from the *General Fund* to the *Housing Education Team*, *Inspiring Scotland*, *Visiting Support* and *FareShare* funds represent contributions from related income from service level agreements and/or training and consultancy fees, which are treated as unrestricted and included in the *General Fund*.

The transfers from the *General Fund* to the *Mentoring*, *Literacy* and *MADAS* funds represent contributions from the *General Fund* to cover excess costs.



## MOVE ON

### Notes Forming Part of the Financial Statements

for the year ended 31 March 2014

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#### 11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	-	-
Current assets	217,455	70,333	287,788
Current liabilities	(10,577)	(5,035)	(15,612)
	<hr/>	<hr/>	<hr/>
<b>Net assets at 31 March 2014</b>	<b>206,878</b>	<b>65,298</b>	<b>272,176</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

#### 12. Related party transactions

No one individual had control of the charity during the year.

There were no related party transactions during the year as required to be disclosed by Financial Reporting Statement for Smaller Entities.

#### 13. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

#### 14. Company limited by guarantee

The members have each agreed to contribute £1 in the event of the company being wound up. The number of members at 31 March 2014 was 4 (2013: 4).