

MOVE ON
FINANCIAL STATEMENTS

For the year ended
31 March 2013

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 2013

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MOVE ON
Directors' Annual Report
for the year ended 31 March 2013

The directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2013.

REFERENCE AND ADMINISTRATIVE INFORMATION

| | | |
|------------------------------------|---|--|
| Charity name | Move On | |
| Company registration number | SC178293 | |
| Charity number | SC026983 | |
| The directors | Kevin McGlynn John MacKerron Colin McKay Keith Robertson (resigned 23 October 2012) John Dickie Alison Morris Anna Louise Simpson (appointed 27 November 2012) Marion McPhee (appointed 23 January 2013) | |
| Company secretary | Brenda A McChlery | |
| Senior management team | John M Hinton Jim Burns | Executive Director * Deputy Director * |
| Operational addresses | 52 St Enoch Square Glasgow G1 4AA | (2F1) 25 Greenside Place Edinburgh EH1 3AA |
| Registered office | 52 St Enoch Square Glasgow G1 4AA | |
| Bankers | The Co-operative Bank PO Box 250 Delf House South Way Skelmersdale WN8 6WT | |
| Senior statutory auditor | Kevin Cattanach | |
| Independent auditors | 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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Directors' Annual Report

for the year ended 31 March 2013

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 Board is supported by a Finance Sub-committee and also establishes short life working groups to progress similar pieces of work where necessary.

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.

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 its eventual ending in 2018.
- Growing and developing services in the face of the current economic downturn and the projected reduction in public expenditure in Scotland.
- The impact of tendering for Local Authority services, particularly where TUPE and partnership working is involved, and the risk of losing current tenders.
- 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."

These objects have been reviewed with a view to agreeing final amendments in the 2013/14 year.

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Directors' Annual Report

for the year ended 31 March 2013

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 Integrity | We are each personally accountable for the highest standards of behaviour, including honesty and fairness in all aspects of our work. |
| We seek to Empower | 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 Supportive | 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 Respect | 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 Creative and Flexible | 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 Quality | 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 young and/or vulnerable groups to develop the skills and tools they need to reach their own long-term solutions and enable them to make more informed choices.
- Build resilience in those affected by or at risk of homelessness.
- Ensure we are an innovative, flexible, responsive and sustainable organisation able to deliver our vision.

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
-

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Directors' Annual Report

for the year ended 31 March 2013

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 and 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's Board has agreed a service user involvement strategy, and regularly considers the potential for increasing service user involvement.

Move On has continued to deliver a wide range of services from our office 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. We have also developed a number of new initiatives including a peer mentoring pilot for looked after young people and care leavers aimed at improving life outcomes. Our "FareShare Glasgow" initiative, distributing fit for purpose food to disadvantaged people, has finished the initial pilot stage and has now been scaled up, delivering more food and working with more partners.

The year has seen a continued focus on business planning, income generation and social enterprise, with Move On engaging consultancy to develop our thinking regarding marketing and VAT.

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.

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Directors' Annual Report

for the year ended 31 March 2013

Housing Education Service

The Housing Education Service - a programme for vulnerable young people (aged between 14 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 a mentoring service, 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 206 workshops for 3,121 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 63 volunteer peer educators in Edinburgh and Glasgow, since volunteering with us:

- 14 have progressed into or sustained either full or part time employment
- 19 moved into further education or training options
- 87% remained appropriately accommodated or improved their accommodation situation (although many were homeless when they approached Move On).

Our volunteer mentors working with looked after young people, have sustained 22 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 16 sustaining school despite experiencing significant difficulties, 20 gaining confidence, 9 increasing their basic work skills, 14 achieving goals in their personal action plans, 4 accessing further education, 2 accessing work placements, 2 accessing training and 2 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.

In Glasgow, building on our expertise of working with looked after young people, delivering peer education and offering mentoring services, Move On has now developed a peer mentoring service for looked after young people, with financial support from the Paul Hamlyn Foundation. While this has progressed more slowly than originally planned, the initial signs are that looked after young people stand to experience considerable benefits from being matched with a mentor who shares a similar life experience.

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Directors' Annual Report

for the year ended 31 March 2013

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.

Awareness of our work continues to grow and 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.

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 move beyond Scotland's Central Belt to reach out to young people elsewhere in Scotland who are facing difficulties and who would benefit from our input.

Inspiring Scotland

155 young people, not involved in any kind of training, education, or employment, aged between 14 and 19 accessed our service. Of these young people, 9 secured employment, 69 education and 13 training. This means that more than 59% of young people achieved hard outcomes with many more achieving 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. Examples 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.

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.

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 are currently re-examining our income generation strategy at Board level, ensuring it is sufficiently, robust to deliver our targets which will be a key tool to support our longer-term sustainability.

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Directors' Annual Report

for the year ended 31 March 2013

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 assessed in September 2010. Out of the 9 areas assessed, we achieved four scores of "Very Good" and five scores of "Good". The service achieved a score of 4 (Good) overall. Copies of the assessment are available on-line at the Care Inspectorate website at www.scswis.com,

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 has 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.

Literacies

Move On has continued to deliver community-based literacies work in Glasgow. Our Literacy Tutors have worked with 135 people; over 50% more than our target. 86 of who achieved all or some of the goals in their learning plans. 9 people, who we provided literacies support and tutoring for, went on to access employment, further education and/or training, while a further 8 people accessed volunteering opportunities.

Our Literacies Tutors have continued to deliver a great deal of work with partner agencies and joint work with the Arch (a resettlement centre for homeless men), Phoenix House, Cothram Eile and Rainbow House (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 £288,220.

Volunteering

Move On's current volunteer team (besides Board members) is currently more than 100 active peer educators (with experience of homelessness and /or being in care), 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.

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Directors' Annual Report

for the year ended 31 March 2013

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 15,400 hours of their time, which is the equivalent of more than 400 35 hour weeks, (or eight full time staff members).

Social Enterprise

In March 2012, Move On's Board accepted a report recommending that:

The Board agree in principle to Move On becoming a social enterprise and establish a working group of staff and Board members to progress a detailed implementation plan and investigate related risks in more detail, presenting a proposal for final Board approval.

Move On is currently progressing this piece of work, looking specifically at marketing and VAT implications and the use of social media.

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. Move On has secured a franchise to operate FareShare in Glasgow and the West of Scotland. Building on the success of a successful pilot, 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 the initiative, targeting homeless young people and care leavers. Recent developments have included securing permanent warehouse premises, taking on a refrigerated van and increasing the number of Community Food partners. We now have 3,000 sq foot of storage space (including refrigeration space) and a refrigerated van. This has meant a dramatic increase in the volume of food we now distribute, currently averaging over 12 tonnes of food per month.

FINANCIAL REVIEW

The charity generated a strong surplus for the year of £87,950 (2012: deficit of £1,739). The total incoming resources amounted to £817,053 (2012: £625,310), of which £600,371 (2012: £453,030) was related to restricted projects and £216,682 (2012: £172,280) to unrestricted funds. At the balance sheet date the unrestricted reserves were £185,370 (2012: £123,265), with £44,522 (2012: £18,677) in restricted funds.

Reserves policy

Move On's Board adopted a policy to build a reserve 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. These 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 £185,370, representing around three months' worth of resources expended. The Directors are continuing to work to build the reserve, to enable Move On to operate in a more secure environment, benefiting both staff and our service users.

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Directors' Annual Report

for the year ended 31 March 2013

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: The City of Edinburgh Council, Glasgow City Council, Glasgow Community Learning Strategy Partnership, the Capital City Partnership, Inspiring Scotland, Glasgow Works and the Scottish Government.

Additionally, we are grateful for the financial support of the following charitable organisations: Anton Jurgens Charitable Trust, Big Lottery Fund, Coats Foundation, Co-operative Fund, Cruden Foundation, Dulverton Trust, Gordon Fraser Charitable Trust, Hope Trust, Hugh Fraser Foundation Lloyds TSB Team/Bank of Scotland Matching Donations, Moffat Trust, Paul Hamlyn Foundation, Percy Bilton Charity, Robertson Trust, Robina Goodlad Memorial Fund, Russell Trust, Souter Charitable Trust, Spifox 2, The 1970 Trust, Trades House of Glasgow and the WA Cargil Charitable Trust.

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.

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Directors' Annual Report

for the year ended 31 March 2013

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 25 September 2013 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 2013

We have audited the financial statements of Move On for the year ended 31 March 2013, 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 9, 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 financial and non-financial information in the Directors' Annual Report to identify material inconsistencies with the audited financial statements. 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 2013**

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 2013 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.



Kevin Cattnach
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

25 September 2013

MOVE ON

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

for the year ended 31 March 2013

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2013 £ | Total Funds 2012 £ |
|---|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <u>Incoming resources</u> | | | | | |
| Incoming resources from generated funds | | | | | |
| <i>Voluntary income</i> | | | | | |
| Grants & donations | 2 | 12,085 | - | 12,085 | 5,232 |
| <i>Activities for generating funds</i> | | | | | |
| Training & consultancy fees | | 61,631 | - | 61,631 | 52,350 |
| Rental & other income | | 356 | - | 356 | 1,550 |
| <i>Investment income</i> | | | | | |
| Bank interest receivable | | 337 | - | 337 | 254 |
| Incoming resources from charitable activities | | | | | |
| Grants & donations | 2 | - | 600,371 | 600,371 | 453,030 |
| Service level agreements | | 142,273 | - | 142,273 | 112,894 |
| Total incoming resources | | 216,682 | 600,371 | 817,053 | 625,310 |
| <u>Resources expended</u> | | | | | |
| Charitable activities | | - | 720,060 | 720,060 | 622,274 |
| Governance costs | | 9,043 | - | 9,043 | 4,775 |
| Total resources expended | 4 | 9,043 | 720,060 | 729,103 | 627,049 |
| Net income/(expenditure) for the year before transfers | 3 | 207,639 | (119,689) | 87,950 | (1,739) |
| Transfers | 10 | (145,534) | 145,534 | - | - |
| Net movement in funds for the year | | 62,105 | 25,845 | 87,950 | (1,739) |
| Total funds at 1 April 2012 | | 123,265 | 18,677 | 141,942 | 143,681 |
| Total funds at 31 March 2013 | 10 | 185,370 | 44,522 | 229,892 | 141,942 |

The results for the year derive from continuing activities.

There are no gains or losses other than those shown above.

The notes on pages 15 to 22 form part of these financial statements.


MOVE ON
Balance Sheet
As at 31 March 2013

| | Notes | £ | 2013 £ | 2012 £ |
|---|-----------|-----------------|-----------|-----------------|
| Fixed assets | | | | |
| Tangible assets | 6 | | - | 388 |
| Current assets | | | | |
| Debtors | 7 | 88,152 | | 35,490 |
| Cash at bank and in hand | | 178,871 | | 124,794 |
| | | | 267,023 | 160,284 |
| Creditors: amounts falling due within one year | 8 | (37,131) | | (18,730) |
| Net current assets | | | 229,892 | 141,554 |
| Net assets | 11 | | 229,892 | 141,942 |
| Funds | | | | |
| Unrestricted | 10 | | 185,370 | 123,265 |
| Restricted | 10 | | 44,522 | 18,677 |
| | | | 229,892 | 141,942 |

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 25 September 2013 and are signed on their behalf by:


Kevin McGlynn
Chair


John MacKerron
Treasurer

The notes on pages 15 to 22 form part of these financial statements.

MOVE ON

Notes Forming Part of the Financial Statements

for the year ended 31 March 2013

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 reasonably be measured and 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. However, 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.

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Notes Forming Part of the Financial Statements

for the year ended 31 March 2013

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. Grants and donations

| | Unrestricted funds £ | Restricted funds £ | 2013 Total £ | 2012 Total £ |
|---------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Inspiring Scotland | - | 242,700 | 242,700 | 255,984 |
| Big Lottery Fund | - | 131,172 | 131,172 | 56,138 |
| City of Edinburgh Council – CCP | - | 39,716 | 39,716 | 26,476 |
| Paul Hamlyn Foundation | - | 31,438 | 31,438 | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Carried forward | - | 445,026 | 445,026 | 338,598 |

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Notes Forming Part of the Financial Statements

for the year ended 31 March 2013

2. Grants and donations (continued)

| | Unrestricted funds £ | Restricted funds £ | 2013 Total £ | 2012 Total £ |
|------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Brought forward | - | 445,026 | 445,026 | 338,598 |
| Glasgow City Council – GCLSP | - | 25,709 | 25,709 | 25,709 |
| Scottish Government | - | 25,000 | 25,000 | 25,000 |
| The Dulverton Trust | - | 25,000 | 25,000 | - |
| SCVO – Community Jobs Scotland | - | 16,838 | 16,838 | 14,323 |
| The Robertson Trust | - | 14,000 | 14,000 | 14,000 |
| Greggs Foundation | - | 7,000 | 7,000 | 7,000 |
| Glasgow Works | - | 6,165 | 6,165 | 7,165 |
| The Moffat Trust | - | 4,000 | 4,000 | - |
| Flourish House | - | 3,626 | 3,626 | 3,260 |
| The 1970 Trust | - | 3,000 | 3,000 | - |
| Anton Jurgen’s Charitable Trust | - | 2,500 | 2,500 | - |
| Trades House of Glasgow | - | 2,500 | 2,500 | - |
| Spifox Too | 2,033 | - | 2,033 | - |
| Co-operative Fund | - | 2,000 | 2,000 | - |
| Hugh Fraser Foundation | - | 2,000 | 2,000 | - |
| The Hope Trust | 1,500 | - | 1,500 | 2,000 |
| Glasgow City Council | - | - | - | 4,990 |
| Hilton in the Community Foundation | - | - | - | 3,000 |
| The Nancie Massie Charitable Trust | - | - | - | 2,000 |
| Other grants & donations <£2,000 | 8,552 | 16,007 | 24,559 | 11,217 |
| | 12,085 | 600,371 | 612,456 | 458,262 |
| | 12,085 | 600,371 | 612,456 | 458,262 |

3. Net income/(expenditure) for the year

This is stated after charging: -

| | 2013 £ | 2012 £ |
|-----------------------------------|-----------|-----------|
| Depreciation | 388 | 1,744 |
| Auditors' remuneration: Audit fee | 3,500 | 3,500 |
| Accountancy fees | 1,540 | 821 |
| | 5,428 | 6,065 |

No directors were paid during the year (2012: none). During the year no directors were reimbursed expenses (2012: none). Professional indemnity insurance for the directors amounted to £710 (2012: £710).

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Notes Forming Part of the Financial Statements for the year ended 31 March 2013

| 4. TOTAL RESOURCES EXPENDED | Basis of allocation | Housing Education | Inspiring Scotland | Literacy & Money Advice | Visiting Support | FareShare | Admin. Support | 2013 Total | 2012 Total |
|---|---------------------|-------------------|--------------------|-------------------------|------------------|-----------|----------------|------------|------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Costs directly allocated to activities | | | | | | | | | |
| Administration | <i>Direct</i> | 4,676 | 7,560 | 244 | 2,221 | 3,087 | - | 17,788 | 13,150 |
| Professional fees | <i>Direct</i> | - | - | - | 676 | - | - | 676 | 3,220 |
| Property costs | <i>Direct</i> | 18,126 | 25,543 | 6,795 | 10,339 | 10,598 | - | 71,401 | 61,671 |
| Staff costs & training | <i>Direct</i> | 137,232 | 165,930 | 42,886 | 61,296 | 42,983 | 16,838 | 467,165 | 402,542 |
| Telephone | <i>Direct</i> | 4,574 | 5,892 | 528 | 2,457 | 487 | - | 13,938 | 12,723 |
| Travel & transportation | <i>Direct</i> | 1,279 | 2,626 | 30 | 1,935 | 11,819 | - | 17,689 | 7,740 |
| Volunteer & service user training & expenses | <i>Direct</i> | 18,222 | 18,911 | - | 1,025 | 3,562 | - | 41,720 | 34,009 |
| Depreciation | <i>Direct</i> | - | - | - | - | - | - | - | 1,454 |
| Miscellaneous | <i>Direct</i> | 50 | - | 537 | - | - | - | 587 | 1,639 |
| | | 184,159 | 226,462 | 51,020 | 79,949 | 72,536 | 16,838 | 630,964 | 538,148 |
| Support costs allocated to activities | | | | | | | | | |
| Administration | <i>Staff time</i> | 368 | 521 | 141 | 212 | 94 | - | 1,336 | 3,416 |
| Insurance | <i>Staff time</i> | 628 | 892 | 240 | 363 | 160 | - | 2,283 | 2,520 |
| Directors' meeting expenses | <i>Staff time</i> | 111 | 158 | 42 | 64 | 28 | - | 403 | 156 |
| Professional fees | <i>Staff time</i> | 2,378 | 3,373 | 908 | 1,374 | 607 | - | 8,640 | 4,619 |
| Publicity | <i>Staff time</i> | (2,174) | (3,085) | (830) | (1,256) | (555) | - | (7,900) | - |
| Staff costs & training | <i>Staff time</i> | 24,018 | 34,072 | 9,173 | 13,877 | 6,136 | - | 87,276 | 73,839 |
| Telephone | <i>Staff time</i> | 130 | 185 | 49 | 75 | 33 | - | 472 | 539 |
| Travel & transportation | <i>Staff time</i> | 714 | 1,013 | 273 | 412 | 182 | - | 2,594 | 1,576 |
| Depreciation | <i>Staff time</i> | 107 | 151 | 41 | 62 | 27 | - | 388 | 290 |
| Miscellaneous | <i>Staff time</i> | 728 | 1,034 | 278 | 421 | 186 | - | 2,647 | 1,946 |
| | | 27,008 | 38,314 | 10,315 | 15,604 | 6,898 | - | 98,139 | 88,901 |
| Total resources expended | | 211,167 | 264,776 | 61,335 | 95,553 | 79,434 | 16,838 | 729,103 | 627,049 |

Included in total resources expended are Governance Costs of £9,043 (2012: 4,775) in respect of auditors' remuneration, professional fees and directors' meeting expenses.

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Notes Forming Part of the Financial Statements

for the year ended 31 March 2013

| 5. Staff costs and numbers | 2013 £ | 2012 £ |
|----------------------------|-----------|-----------|
| Salaries and wages | 501,916 | 417,630 |
| Social security costs | 39,137 | 37,134 |
| Pension costs | 2,893 | 3,519 |
| | 543,946 | 458,283 |
| | 543,946 | 458,283 |

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:

| | 2013 No. | 2012 No. |
|----------------------------------|-------------|-------------|
| Senior management | 3 | 3 |
| Administrative and support staff | 1 | 1 |
| Service provider staff | 19 | 17 |
| | 23 | 21 |
| | 23 | 21 |

6. Tangible fixed assets

| | Property improvements £ | Office equipment £ | Fixtures and fittings £ | Total £ |
|------------------------|-------------------------------|--------------------------|-------------------------------|------------|
| Cost | | | | |
| At 1 April 2012 | 2,311 | 14,015 | 2,921 | 19,247 |
| Disposals | (1,253) | - | - | (1,253) |
| | 1,058 | 14,015 | 2,921 | 17,994 |
| At 31 March 2013 | 1,058 | 14,015 | 2,921 | 17,994 |
| | 1,058 | 14,015 | 2,921 | 17,994 |
| Depreciation | | | | |
| At 1 April 2012 | 2,311 | 13,779 | 2,769 | 18,859 |
| Charge for the year | - | 236 | 152 | 388 |
| Eliminated on disposal | (1,253) | - | - | (1,253) |
| | 1,058 | 14,015 | 2,921 | 17,994 |
| At 31 March 2013 | 1,058 | 14,015 | 2,921 | 17,994 |
| | 1,058 | 14,015 | 2,921 | 17,994 |
| Net Book Value | | | | |
| At 31 March 2013 | - | - | - | - |
| | - | - | - | - |
| At 31 March 2012 | - | 236 | 152 | 388 |
| | - | 236 | 152 | 388 |

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Notes Forming Part of the Financial Statements

for the year ended 31 March 2013

| 7. Debtors | 2013 £ | 2012 £ |
|---|-----------|-----------|
| Grants receivable | 57,319 | 16,175 |
| Prepayments and other debtors | 30,833 | 19,315 |
| | 88,152 | 35,490 |
| | 88,152 | 35,490 |
| | | |
| 8. Creditors: amounts falling due within one year | 2013 £ | 2012 £ |
| Deferred income | 32,257 | 6,165 |
| Accruals and other creditors | 4,874 | 12,565 |
| | 37,131 | 18,730 |
| | 37,131 | 18,730 |
| | | |
| Deferred income – grants received | | |
| Balance at 1 April 2012 | 6,165 | - |
| Released to Statement of Financial Activities | (6,165) | - |
| Amounts received and deferred during the year | 32,257 | 6,165 |
| | 32,257 | 6,165 |
| | 32,257 | 6,165 |

9. Commitments under operating leases

At 31 March 2013 the charity had annual commitments under non-cancellable operating leases as set out below:

| | 2013 | | 2012 | |
|--------------------------------|----------------|----------------|----------------|----------------|
| | Buildings £ | Equipment £ | Buildings £ | Equipment £ |
| Operating leases which expire: | | | | |
| within one year | - | - | 22,919 | 1,077 |
| in one to five years | 41,928 | 11,768 | 11,200 | - |
| | 41,928 | 11,768 | 11,200 | - |
| | 41,928 | 11,768 | 11,200 | - |

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Notes Forming Part of the Financial Statements

for the year ended 31 March 2013

| 10. Restricted funds | At 1 April 2012 £ | Incoming resources £ | Outgoing resources £ | Transfers £ | At 31 March 2013 £ |
|-------------------------------|----------------------------|----------------------------|----------------------------|----------------|-----------------------------|
| Unrestricted funds | | | | | |
| General fund | 123,265 | 216,682 | (9,043) | (145,534) | 185,370 |
| Restricted funds | | | | | |
| Housing Education Team:- | | | | | |
| Big Lottery Fund grant | 11,000 | 48,725 | (47,545) | - | 12,180 |
| Other funding | - | 102,938 | (121,418) | 24,204 | 5,724 |
| Inspiring Scotland | - | 242,700 | (261,245) | 18,545 | - |
| Mentoring | - | 39,716 | (39,716) | - | - |
| Literacy | - | 25,709 | (30,346) | 4,637 | - |
| Visiting Support | - | 900 | (94,115) | 93,215 | - |
| MADAS:- | | | | | |
| Big Lottery Fund grant | 3,033 | 21,263 | (18,979) | - | 5,317 |
| Other funding | - | 6,126 | (11,059) | 4,933 | - |
| Fare Share:- | | | | | |
| Big Lottery Fund grant | - | 61,184 | (40,789) | - | 20,395 |
| Other funding | 4,644 | 34,272 | (38,010) | - | 906 |
| Administration Support | - | 16,838 | (16,838) | - | - |
| Total restricted funds | 18,677 | 600,371 | (720,060) | 145,534 | 44,522 |
| Total funds | 141,942 | 817,053 | (729,103) | - | 229,892 |

The restricted *Big Lottery Fund grants* categorised under *Housing Education Team* and *MADAS* arise due to the *Housing Education Service Volunteer Excellence Programme* overlapping activities and restrictions with other funding. Similarly, the *Move On Fareshare Volunteer Employability Programme* grant from the Big Lottery Fund overlaps other *Fare Share* activities and restrictions.

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

The transfer to the *Literacy* and *MADAS* funds from the *General Fund* represents a contribution from the *General Fund* to cover excess costs.

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Notes Forming Part of the Financial Statements

for the year ended 31 March 2013

11. Analysis of net assets between funds

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| Tangible fixed assets | - | - | - |
| Current assets | 195,442 | 71,581 | 267,023 |
| Current liabilities | (10,072) | (27,059) | (37,131) |
| | <hr/> | <hr/> | <hr/> |
| Net assets at 31 March 2013 | 185,370 | 44,522 | 229,892 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

12. Related party transactions

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

John Hinton (Move On Executive Director) and Jim Burns (Move On Deputy Director) are both directors of The Citywide Consortium, from which the charity received funding of £nil (2012: £9,097) in the year. No amounts were outstanding at the year end.

There were no other 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 2013 was 4 (2012: 4).