

MOVE ON

FINANCIAL STATEMENTS

**For the year ended
31 March 2015**

**Company Registration Number SC178293
Charity Number SC026983**

WHITELAW WELLS

Statutory Auditor
9 Ainslie Place
Edinburgh
EH3 6AT

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Financial Statements
for the year ended 31 March 2015

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MOVE ON
Directors' Annual Report
for the year ended 31 March 2015

The directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2015.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Move On	
Company registration number	SC178293	
Charity number	SC026983	
The directors	Kevin McGlynn John Dickie (resigned 29 August 2014) Alison Morris (resigned 29 August 2014) Marion MacPhee Arran Dewar (resigned 28 April 2015) Diarmid Campbell-Jack Susan Elaine Burney (appointed 17 June 2014) Pippa Coulson (appointed 30 January 2015) Christopher Pearse (appointed 30 January 2015) Margaret Burns (appointed 16 September 2014, resigned 28 April 2015)	
Company secretary	Brenda A McChlery	
Senior management team	John M Hinton Jim Burns Brenda McChlery	Executive Director * Director of Operations * Business Support Director*
Operational addresses	184 Ingram Street Glasgow G1 1DN	(2F1) 25 Greenside Place Edinburgh EH1 3AA
Registered office	184 Ingram Street Glasgow G1 1DN	
Bankers	The Co-operative Bank PO Box 250 Delf House South Way 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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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 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, Company Secretary and Board members themselves.

Board Members who served during the year are listed on page 1. Kevin McGlynn was Chairperson throughout the period (and to date), and Pippa Coulson succeeded Arran Dewar as Treasurer on 17 March 2015.

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
- failure to replace reducing Inspiring Scotland income with alternative sources of income
- inability to achieve sustainable growth and developing new services in the face of the reduction in local government expenditure
- loss of key staff and Board members

OBJECTIVES and ACTIVITIES

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

"To prevent and relieve poverty, advance education, advance citizenship and community development and to relieve those in need by virtue of age, ill health, disability, financial hardship or other disadvantage".

Move On's purpose:

To unlock the potential of vulnerable young people and those affected by homelessness so they can improve their lives

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Move On's critical objectives:

- Support vulnerable young people and those affected by homelessness to raise their aspirations and build confidence
- Empower vulnerable young people and those affected by homelessness to take control over their own futures and achieve their goals
- Deliver flexible, responsive services across Scotland to meet the needs of our service users

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 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.

Strategies

To achieve our purpose and critical objectives, Move On has identified seven Strategies:

- Improve people's employability prospects
- Increase people's ability to develop life skills and make positive choices
- Increase people's resilience
- Increase the number of service users and volunteers
- Develop new approaches to meet changing needs of service users and volunteers
- Increase organisational resilience
- 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
- Provide literacy and numeracy support

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- 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 voluntary and statutory sector partners
- Access advice, information, support and other resources from a range of sources
- Implement income generation plan
- Develop and deliver successful social enterprise models
- Increase brand awareness
- Engage service users and volunteers in organisational development
- Improve processes and systems to support the business
- Ensure we have an effective Board
- Develop and implement Staff, Board and volunteer training programme

PERFORMANCE

General

This year has seen the successful delivery of a range of services enabling our service users and volunteers to achieve a range of positive outcomes in their lives. We have reviewed, developed and consolidated a number of existing services and following our success in becoming an approved SQA centre, we have developed accredited training across three of them, offering service users and volunteers nationally recognised qualifications. 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, working with more partners and offering more employability opportunities for vulnerable young people. Longer established services such as our Visiting Support and Housing Education Services continue to perform well, successfully meeting the needs of homeless and vulnerable young people.

This year has seen significant changes in our board, within the senior management team and in our income generation capacity and approaches:

- With a number of more experienced board members leaving, Move On worked along with Inspiring Scotland to identify skills gaps and to attract new members.
- A change in operational and developmental responsibilities saw the creation of the role of Director of Operations and a clearer operational structure for the delivery of our services.
- Our new Fundraiser has introduced a more structured reporting system, improved communications with funders and widened our pool of funders. They have also led on a review of current recording and monitoring systems with a view to Move On adopting a new organisation-wide monitoring and evaluation database.
- With financial support from the Scottish Government's Enterprise Ready Fund, we recruited a "Business Developer" with a remit to increase sales of Move on programmes in schools through a re-branding and marketing approach.

Move On also entered into a relationship with Pilotlight, linking us with four senior professionals from the private, public and third sectors. These "Pilotlighters" have supported us to look in more detail at succession planning, board/staff links, messaging and brand and also at improving our business planning process.

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Progress - Housing Education Service

The Housing Education Service offers vulnerable young people information, advice and employability opportunities. We target those aged between 16 and 28 who are undergoing, or approaching the transition to living independently, with advice and information in order to better prepare them for this challenge. Many of the young people who we work with are homeless or care experienced.

The service includes programmes aimed at young people in residential schools, group work, tailored workshops, intensive one to one work, life skills preparation, as well as advice and information programme for mainstream schools (now called Move On InLife). 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 can access accurate and useful advice in an accessible format, raise concerns and queries and think through the implications of certain choices. During the year our volunteers delivered 124 workshops for 764 young people.

The volunteer peer educators also benefit significantly, gaining skills and confidence as a result of their involvement, leading them towards and into employment, further education and training. In addition, many become inspired to take an even more active role in volunteer work within the community.

Out of the 58 volunteer peer educators in Edinburgh and Glasgow, since volunteering with us:

- 8 have progressed into either full or part time employment
- 8 moved into further education or training options
- No one became homeless while volunteering with us, with more than 25% of people reporting improvements in their accommodation situation.

Many of the young people who volunteer on this programme are keen to work as youth, support and community workers and are attracted to this programme as an ideal stepping stone towards this. As a result, we have introduced SQA accreditations for the training as well as sharpened the focus of the training and volunteering opportunities to better prepare young people for this kind of career. We are in the process of re-naming the programme in order to emphasise the employability benefits for volunteers.

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. This year has seen us target younger pupils in S3 as well as a concentration on schools in the most disadvantaged communities in the city.

Move On's long standing relationship with the Care Inspectorate has continued and we have trained another group of care experienced young people to participate in the inspection and improvement process for Care and Support Services. Volunteers become Young Inspectors actively participating in every stage of the inspection process. They bring their relevant personal life experience to bear when talking to vulnerable young people as well as a range of senior professionals.

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Mentoring

At the end of the year, we had 88 active volunteer mentors, including a number of peer mentors with personal experience of being looked after in care. We continue to link volunteer adult mentors, drawn from all walks of life, with disadvantaged young people. In this year, across all mentoring services we matched 69 young people with a mentor.

Our core mentoring service in Edinburgh targets young people leaving care or attending social, emotional, behavioural difficulty (SEBD) schools. This year we matched 19 young people with mentors with an additional 12 matches continuing from the previous year. Young people matched with a mentor have experienced a wide range of positive outcomes; with 4 accessing employment, 7 accessing further education, 10 sustaining school despite experiencing significant difficulties and 3 volunteering. Move On's mentoring service is externally evaluated through the Scottish Mentoring Network and Move On has now achieved 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.

Inspiring Scotland

Inspiring Scotland supports Move On to deliver employability support for young people, not involved in any kind of training, education, or employment, aged between 14 and 19. The service aims to support young people towards and into positive destinations. Of the 121 young people who accessed this service over the year, 9 secured employment, 71 education destinations and 23 training opportunities, meaning that 85% of those we supported achieved "hard" employability outcomes. In addition many achieved softer outcomes such as gaining confidence and increasing basic work skills.

In order to deliver this service, Move On has had to establish and develop positive links and relationships with many agencies. Schools, other Inspiring Scotland-supported "Ventures", statutory agencies, specialist support providers, to name a few. These links have proved instrumental in opening up other opportunities and were a key factor in Move On's participation in Connect2 a Glasgow wide employability programme led by Glasgow City Council targeting the city's most excluded school leavers not in positive destinations. More recently this experience was crucial in Move On's success in securing 24 places through Skills Development Scotland's Employability Fund.

As well as committing significant funds to Move On for 10 years, Inspiring Scotland has delivered significant non-financial support to help us strengthen our overall business and sustainability. This has been in the form of free, or reduced price consultancy, as well as pro bono support through Inspiring Scotland's network of individual and corporate supporters (including invaluable mentoring support for Move On's Executive Director).

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 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.

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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.

This year has seen extensive negotiations and discussions with the City of Edinburgh Council and voluntary sector partners to re-design visiting support services across the city. The result of this has been the expansion of Gateway, with three new partner agencies joining and a new specific geographical focus for the service on the city centre, Leith and the North of the City. Desired outcomes for service users have been simplified and now relate to avoiding repeat spells of homelessness, remaining securely accommodated and achieving progress on the agreed "lifeskills matrix". These developments have been piloted along with an agreement to move towards outcomes based funding.

During this period of change, we have worked hard to ensure that we sustain high quality and effective support for our service users and during the year all of the homeless people we supported remained suitably accommodated and reported that they have become less isolated and formed positive relationships.

The service 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 10 befrienders is 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 135 people, 72 of who achieved all or some of the goals in their learning plans. 17 people, who we provided literacies support and tutoring for, went on to access employment, further education and or training, while a further 29 people accessed volunteering opportunities.

Our Literacies Tutors have 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). 97 people accessed the service and debt was managed and incomes maximised to a value of £165k.

Volunteering

Move On's current volunteer team (besides Board members) is currently almost 180 active peer educators (including those 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

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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 estimate that each year our volunteers, between them, contribute more than 27,000 hours of their time to Move On, which is the equivalent of more than 700 x 35 hour weeks, (or fourteen full time staff members).

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. Through our links with the UK food and drink industry we 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 operates the franchise for Glasgow and the West of Scotland. By the end of the year we had 45 partner agencies all accessing food on a regular basis. These partners or "Community Food Members", as we call them, received 232 tonnes of surplus food, saving them in the region of £500k on their food bills and allowing them to provide 550,000 meals.

Move On was able to secure significant funding from the Big Lottery Fund to deliver an employability programme as part of our FareShare initiative, targeting homeless young people and care leavers. Through this programme, during the year, 46 young people accessed employment, training and education opportunities.

FINANCIAL REVIEW

The charity generated a surplus for the year of £36,522 (2014: £42,284). The total incoming resources amounted to £886,422 (2014: £830,672), of which £687,670 (2014: £655,473) was related to restricted projects and £198,752 (2014: £175,199) to unrestricted funds. At the balance sheet date the unrestricted reserves were £210,165 (2014: £206,878), with £98,533 (2014: £65,298) 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 £210,165, representing just less than 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:

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for the year ended 31 March 2015

Big Lottery Fund, FareShare UK, City of Edinburgh Council, Glasgow City Council, Capital City Partnership, Inspiring Scotland, Scottish Council for Voluntary Organisations, and the Scottish Government.

Additionally we are grateful for the financial support of the following charitable organisations: Miss Agnes H. Hunter's Trust, Borrow's Charitable Trust, Cruden Foundation, Dulverton Trust, Foundation Scotland, Dr Guthrie's Association, Gordon Fraser Charitable Trust, Henry Smith Charity, Hope Trust, Hugh Stenhouse Foundation, Moffat Trust, Nancie Massey Charitable Trust, Paul Hamlyn Foundation, Ponton House Trust, Russell Trust, Souter Charitable Trust, 1970 Trust, Warburtons - Families Matter, Youth Scotland and Zurich Community Trust (UK) Ltd.

Move On has a number of commercial relationships with other organisations, who purchase consultancy, programmes and other services from us. We recognise the importance of these and value them very highly. We look forward to sustaining and developing these relationships in the longer term.

Move On held two fundraising events this year, one through "Giving Tuesday", and a successful quiz night in support of our entry in the "Mighty Deer Stalker" sponsored challenge. These successful events were a result of the commitment of a significant number of Move On staff and volunteers who gave up their time and energy to organise them. We also received generous support from numerous businesses who donated raffle prizes and other resources.

Finally we would like to thank the following corporate supporters: MacRoberts LLP, Zurich Insurance Glasgow, DAC Beechcroft, Dobbies Garden Centre (Milngavie), Vine Street Furnishings, Corporate and Community Works Ltd (Santander) and Merchant City Yoga, who all generously supported our work.

PLANS FOR THE FUTURE

Move On's plan for continued sustainability and growth involve ensuring a diverse income stream from a wide range of sources. The focus of the Executive Director's role on developmental activities as well as the appointment of a full time Fundraiser are key steps to ensure we achieve this. We continue to investigate social enterprise opportunities and seek to maximise sales of Move On services. While we recognise the real challenges facing local government and the need to find significant savings over the next few years, we continue to investigate possible tender opportunities.

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.

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Directors' Annual Report

for the year ended 31 March 2015

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.

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 29 September 2015 and signed on their behalf by:


Kevin McGlynn
Chair

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Independent Auditors' Report to the Members and Directors for the year ended 31 March 2015

We have audited the financial statements of Move On for the year ended 31 March 2015, 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 pages 9 and 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.

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**Independent Auditors' Report to the Members and Directors
for the year ended 31 March 2015**

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 2015 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

29 September 2015

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Statement of Financial Activities (incorporating the Income and Expenditure Account)
for the year ended 31 March 2015

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
<i>Voluntary income</i>					
Grants & donations	3	11,676	-	11,676	9,221
<i>Activities for generating funds</i>					
Training & consultancy fees		10,712	-	10,712	27,118
Rental & other income		1,222	-	1,222	1,183
<i>Investment income</i>					
Bank interest receivable		610	-	610	894
Incoming resources from charitable activities					
Grants & donations	3	-	687,670	687,670	655,473
Service level agreements		140,957	-	140,957	121,281
FareShare membership fees		33,575	-	33,575	15,502
		-----	-----	-----	-----
Total incoming resources		198,752	687,670	886,422	830,672
		-----	-----	-----	-----
<u>Resources expended</u>					
Charitable activities		4,521	839,887	844,408	780,520
Governance costs		5,492	-	5,492	7,868
		-----	-----	-----	-----
Total resources expended	4	10,013	839,887	849,900	788,388
		-----	-----	-----	-----
Net income/(expenditure) for the year before transfers	2	188,739	(152,217)	36,522	42,284
Transfers	10	(185,452)	185,452	-	-
		-----	-----	-----	-----
Net movement in funds for the year		3,287	33,235	36,522	42,284
Total funds at 1 April 2014		206,878	65,298	272,176	229,892
		-----	-----	-----	-----
Total funds at 31 March 2015	10	210,165	98,533	308,698	272,176
		=====	=====	=====	=====

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.

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Balance Sheet
As at 31 March 2015

	Notes	£	2015 £	2014 £
Fixed assets				
Tangible assets	6		-	-
Current assets				
Debtors	7	81,982		64,147
Cash at bank and in hand		259,593		223,641
		341,575		287,788
Creditors: amounts falling due within one year	8	(32,877)		(15,612)
Net current assets			308,698	272,176
Net assets	11		308,698	272,176
Funds				
Unrestricted	10		210,165	206,878
Restricted	10		98,533	65,298
			308,698	272,176

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 29 September 2015 and are signed on their behalf by:


Kevin McGlynn
Chair


Pippa Coulson
Treasurer

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

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Notes Forming Part of the Financial Statements

for the year ended 31 March 2015

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.

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Notes Forming Part of the Financial Statements

for the year ended 31 March 2015

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: -

	2015	2014
	£	£
Depreciation	-	-
Auditors' remuneration: Audit fee	3,500	3,500
Accountancy fees	1,600	1,960
	<u> </u>	<u> </u>

MOVE ON

Notes Forming Part of the Financial Statements

for the year ended 31 March 2015

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

No directors were paid during the year (2014: none). During the year one director was reimbursed expenses totalling £49 (2014: none). Professional indemnity insurance for the directors is included within the charity combined insurance policy.

3. Grants and donations

	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
Inspiring Scotland	-	232,700	232,700	242,700
Big Lottery Fund	-	121,714	121,714	109,511
Glasgow City Council	-	59,937	59,937	95,636
City of Edinburgh Council	-	39,714	39,714	39,714
Paul Hamlyn Foundation	-	29,177	29,177	28,193
FareShare UK	-	28,888	28,888	20,633
Foundation Scotland	-	27,641	27,641	-
Moffat Trust	-	25,000	25,000	-
Scottish Government	-	25,000	25,000	25,000
Henry Smith Charity	-	18,000	18,000	-
Dulverton Trust	-	16,800	16,800	-
Venture Trust	-	13,532	13,532	-
Miss Agnes H. Hunter's Trust	-	8,000	8,000	8,000
MacRoberts LLP	2,500	3,200	5,700	-
Scottish Council for Voluntary Organisations	-	5,000	5,000	12,449
Zurich Community Trust (UK) Ltd.	-	5,000	5,000	-
Hope Trust	-	3,750	3,750	1,000
Hugh Stenhouse Foundation	-	3,000	3,000	1,600
Souter Charitable Trust	-	3,000	3,000	-
The 1970 Trust	-	3,000	3,000	3,000
Flourish House	-	2,508	2,508	3,734
Dr Guthrie's Association	-	2,000	2,000	-
Ponton House Trust	-	2,000	2,000	-
The Nancie Massey Charitable Trust	-	2,000	2,000	-
Opportunities for All	-	-	-	32,676
Garfield Weston Foundation	-	-	-	10,000
Rozelle Trust	-	-	-	8,000
Matthew B Campbell Trust	-	-	-	4,000
Hedley Foundation	-	-	-	3,000
BCVA	-	-	-	2,975
Other grants and donations	9,176	7,109	16,285	12,873
	<u>11,676</u>	<u>687,670</u>	<u>699,346</u>	<u>664,694</u>

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Notes Forming Part of the Financial Statements for the year ended 31 March 2015

4. TOTAL RESOURCES EXPENDED

	Basis of allocation	Housing Education	Inspiring Scotland	Literacy	Money & Debt Advice	Visiting Support	Mentoring	FareShare	2015 Total	2014 Total
	£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities										
Administration	<i>Direct</i>	3,605	4,166	599	73	1,882	1,094	2,788	14,207	15,189
Property costs	<i>Direct</i>	9,669	29,864	3,928	4,662	11,698	10,704	23,983	94,508	76,972
Staff costs, training & recruitment	<i>Direct</i>	46,955	189,043	19,679	19,943	64,343	62,609	71,262	473,834	502,905
Telephone	<i>Direct</i>	3,604	4,436	207	598	1,624	647	1,003	12,119	13,270
Travel & transportation	<i>Direct</i>	1,218	1,912	279	54	2,274	338	24,115	30,190	24,028
Volunteer & service user costs	<i>Direct</i>	15,026	16,685	93	9	2,703	6,383	22,203	63,102	59,376
Miscellaneous	<i>Direct</i>	-	1,400	-	-	1,352	-	-	2,752	2,309
		80,077	247,506	24,785	25,339	85,876	81,775	145,354	690,712	694,049
Support costs allocated to activities										
Administration	<i>Staff time</i>	1,665	5,248	698	807	2,072	1,894	2,375	14,759	1,798
Insurance	<i>Staff time</i>	279	881	117	135	348	318	399	2,477	2,470
Directors' meeting expenses	<i>Staff time</i>	55	175	23	27	69	63	80	492	693
Professional fees	<i>Staff time</i>	564	1,777	237	274	702	642	804	5,000	5,673
Publicity	<i>Staff time</i>	747	2,356	313	362	930	850	1,066	6,624	350
Staff costs & training	<i>Staff time</i>	13,964	44,020	5,855	6,771	17,380	15,883	19,918	123,791	76,974
Telephone	<i>Staff time</i>	273	862	115	133	340	311	390	2,424	723
Travel & transportation	<i>Staff time</i>	404	1,274	169	196	503	460	577	3,583	2,970
Miscellaneous	<i>Staff time</i>	4	14	2	2	5	5	6	38	2,688
		17,955	56,607	7,529	8,707	22,349	20,426	25,615	159,188	94,339
Total resources expended		98,032	304,113	32,314	34,046	108,225	102,201	170,969	849,900	788,388

Included above are Governance Costs of £5,492 (2014: £7,868) 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 2015

5. Staff costs and numbers	2015	2014
	£	£
Salaries and wages	539,882	519,094
Social security costs	43,682	39,920
Pension costs	2,456	3,210
	586,020	562,224
	586,020	562,224

No employee received emoluments of more than £60,000 (2014: none).

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

	2015	2014
	No.	No.
Senior management	3	3
Administrative and support staff	1	1
Service provider staff	21	20
	25	24
	25	24

6. Tangible fixed assets

	Property improvements	Office equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2014	1,058	14,015	2,921	17,994
Disposals	-	(6,612)	(336)	(6,948)
	1,058	7,403	2,585	11,046
At 31 March 2015	1,058	7,403	2,585	11,046
Depreciation				
At 1 April 2014	1,058	14,015	2,921	17,994
Eliminated on disposals	-	(6,612)	(336)	(6,948)
	1,058	7,403	2,585	11,046
At 31 March 2015	1,058	7,403	2,585	11,046
Net Book Value				
At 31 March 2015	-	-	-	-
	-	-	-	-
At 31 March 2014	-	-	-	-
	-	-	-	-

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Notes Forming Part of the Financial Statements

for the year ended 31 March 2015

7. Debtors		2015	2014
		£	£
	Grants receivable	52,102	34,812
	Prepayments and other debtors	29,880	29,335
		<u>81,982</u>	<u>64,147</u>

8. Creditors: amounts falling due within one year		2015	2014
		£	£
	Deferred income	7,359	9,494
	Accruals and other creditors	25,518	6,118
		<u>32,877</u>	<u>15,612</u>

Deferred income	FareShare membership £	Grants £	Total 2015 £	Total 2014 £
Balance at 31 March 2014	4,458	5,036	9,494	32,257
Released to Statement of Financial Activities	(4,458)	(5,036)	(9,494)	(32,257)
Amounts received and deferred during the year	7,359	-	7,359	9,494
	<u>7,359</u>	<u>-</u>	<u>7,359</u>	<u>9,494</u>
Balance at 31 March 2015	<u>7,359</u>	<u>-</u>	<u>7,359</u>	<u>9,494</u>

9. Commitments under operating leases

At 31 March 2015 the charity had annual commitments under non-cancellable operating leases as set out below:

	2015		2014	
	Buildings £	Equipment £	Buildings £	Equipment £
Operating leases which expire:				
within one year	8,000	10,704	5,682	-
in one to five years	11,200	1,064	19,200	11,768
	<u>19,200</u>	<u>11,768</u>	<u>24,882</u>	<u>11,768</u>

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Notes Forming Part of the Financial Statements

for the year ended 31 March 2015

10. Restricted funds	At 1 April 2014 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2015 £
Unrestricted funds					
General fund	206,878	198,752	(10,013)	(185,452)	210,165
	-----	-----	-----	-----	-----
Restricted funds					
Housing Education Team:-					
Big Lottery Fund (Young Start)	10,613	21,614	(19,618)	-	12,609
Other funding	12,775	81,478	(73,657)	-	20,596
Inspiring Scotland	-	246,482	(289,111)	42,629	-
Mentoring	-	96,141	(96,786)	645	-
Literacy	-	25,959	(30,319)	4,360	-
Visiting Support	-	1,420	(102,303)	100,883	-
MADAS:-					
Big Lottery Fund (Young Start)	5,799	25,372	(16,371)	-	14,800
Other funding	-	12,008	(15,368)	3,360	-
Fare Share:-					
Big Lottery Fund (IIC)	25,111	74,728	(68,703)	-	31,136
Other funding	11,000	70,293	(95,476)	33,575	19,392
Foundation Scotland	-	27,641	(27,641)	-	-
Administration support	-	4,534	(4,534)	-	-
	-----	-----	-----	-----	-----
Total restricted funds	65,298	687,670	(839,887)	185,452	98,533
	-----	-----	-----	-----	-----
Total funds	272,176	886,422	(849,900)	-	308,698
	=====	=====	=====	=====	=====

The *Big Lottery 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 *Foundation Scotland* fund represents Enterprise Ready Fund income received for the purpose of delivering a range of personal development and employability programmes, together with information and advice workshops.

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.

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Notes Forming Part of the Financial Statements

for the year ended 31 March 2015

10. Restricted funds (continued)

The transfers from the *General Fund* to the *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.

11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	-	-
Current assets	238,808	102,767	341,575
Current liabilities	(28,643)	(4,234)	(32,877)
	_____	_____	_____
Net assets at 31 March 2015	210,165	98,533	308,698
	=====	=====	=====

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 2015 was 4 (2014: 4).