

CHARITY NO: SC026983

COMPANY NO: SC178293

**MOVE ON
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

MOVE ON
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

	PAGE
Reference and Administrative information	1
Report of the Trustees	2 – 18
Independent Auditor's Report	19 – 23
Statement of Financial Activities	24
Balance Sheet	25
Statement of Cashflows	26
Notes to the Financial Statements	27 – 47

MOVE ON
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Lisa Dawson Yasmin Nabi Ash Mohammed (Chairperson) Kaja Czuchnicka Helen McCann Andrew Hill Rachael Elspeth Robertson (Appointed 22 September 2020) (Treasurer)
Executive Director	John M Hinton
Principal Office	4 th Floor 24 St Enoch Square Glasgow G1 4DB
Charity Number:	SC026983
Company Number:	SC178293
Independent Auditors	Wylie & Bisset (Audit) Ltd Chartered Accountants 168 Bath Street Glasgow G2 4TP
Bankers	The Co-operative Bank PLC PO Box 250 Delf House Southway Skelmersdale WN8 6NY

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The legal and administrative information on page one forms part of this report.

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 Vision

Our vision is a Scotland where every person can confidently navigate through the ups and downs of life and achieve their potential.

Move On's Mission

Our mission is to support vulnerable people to achieve personal goals and make positive lasting change in their lives.

Move On's Values

How we do what we do is important and Move On is guided by the following Values, which describe Move On as we want it to be. We want our decisions and actions to demonstrate these values. We believe that putting our values into practice creates long-term benefits for service users, volunteers, staff, stakeholders and the wider community.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

Inclusive	We break down the barriers between service provider and service user. Everyone has something to contribute to our vision and lived experience is key to what we do
Empowering	We build confidence and self-belief in the people we work with, releasing creativity and enabling resilience and a sense of responsibility for their own lives
Innovative	We constantly review the effectiveness of our work, are willing to try new things and are not afraid to take risks
Sustainable	We work towards sustainable impact, sustainable communities, a sustainable planet and a sustainable organisation

Move On will deliver our mission and vision through offering a range of services, which meet the needs of our service users and volunteers, which are flexible and innovative, responding to changing needs and circumstances. Our mentoring, befriending and various employability services offer the key relationships and opportunities, which enable people to set goals, recognise and develop their skills, build confidence, grow their social networks and gain the qualifications and work experience they need to reach their potential and achieve a brighter future.

Move On's services are delivered in a manner which is trauma informed/skilled, person-centred and asset-based. We are committed to supporting people where they need it, when they need it and for as long as they need it.

Services and Social Enterprises

Current services include:

- Provision of money and debt advice
- Provision of 1:1 and group based adult numeracy and literacy services
- Befriending support for homeless people to enable them to settle in the community
- Mentoring support for vulnerable, particularly care experienced, young people enabling them to set and achieve goals and move along the employability pathway
- Mentoring support for Champions Boards to better understand and develop mentoring services
- Provision of training, advice and guidance in schools for young people on a range of issues
- Training and support for care experienced young people to participate as "Young Inspectors" playing an active role in the inspection of social work services in Scotland

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

- Provision of employability training, work experience and personal development programmes, including through our two social enterprises
- Provision of volunteering opportunities, particularly for people with "lived experience"
- Provision and re-use of reclaimed timber products
- Provision of fit for purpose surplus food through "FareShare Glasgow and the West of Scotland" (FSGWS) franchise to organisations working with people in food poverty.

Move On is an outcomes-based organisation, meaning that we exist to enable people to achieve positive outcomes in their lives. Our performance measurement systems measure the successes and positive change, achieved by the people we support, in their lives. Examples of indicators include access to (and sustainment of) training, employment and education, growth in confidence and work skills, increase in social networks, achievement of personal goals, gaining qualifications etc.

ACHIEVEMENTS AND PERFORMANCE

Move On People and Services During the Pandemic

Our People

The pandemic and related lockdown presented significant challenges to Move On's people. Staff and volunteers had to cope with concern over their own health and wellbeing, together with that of loved ones, while at the same time, trying to remain professional and motivated. For those working from home, colleagues in smaller or more crowded homes faced added challenges. People with school-aged children had the additional responsibilities of home schooling. While Move On was able to offer some staff the opportunity to work from home and others the opportunity to be furloughed (at full pay), many of the team had to continue working from their normal workplace. Both of our social enterprises were covered by government authorised exemptions and remained fully operational from their current bases. For these teams, colleagues having Covid symptoms, having to shield due to underlying health issues, or having to socially isolate, meant others having to pick up their workloads on a regular basis.

For those having to continue to work from a Move On base, we worked hard to abide by NHS and Scottish Government guidelines and listen to staff and volunteers regarding their concerns. Covid mitigation steps included: social distancing, wearing of masks, new signage, sanitising stations, regular handwashing, enhanced cleaning, organising the teams into "bubbles" and latterly, twice weekly lateral flow tests.

Throughout the pandemic, the performance, commitment, energy, enthusiasm and creativity of Move On's staff and volunteers was absolutely first class. Sickness levels remained low, productivity remained high and many of our services were quickly redeveloped to function on-line.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

Move On acknowledged this commitment with an increased focus on health and wellbeing for staff and volunteers alike. Increased 1:1 support was provided along with more regular team meetings. The services of a counsellor were secured to offer all staff and trainees free confidential counselling. Move On partnered with the Wee Retreat a Glasgow-based Community Interest Company (CIC) offering on-line and interactive Pilates, meditation, mindfulness and yoga sessions. After a pilot for the staff team, this offer was opened up to all our volunteers. The staff-led Health and Wellbeing Committee (HWC) played a fundamental role in supporting the team. Tapping into the imagination from across all Move On teams, the HWC organised an impressive array of activities including quizzes, walks, movie nights, book clubs, interactive cookery demonstrations, "Fizz Friday" events etc. All aimed at helping people to relax and de-stress. The "Working from Home" WhatsApp chat group also provided a welcome conduit for staff to share informal non-work related jokes, issues and photographs.



A socially distance Health and Wellbeing picnic with Edinburgh staff

Over the course of the year, 123 volunteers supported our two social enterprises, with 30 of them accessing mental health training to provide an extra layer of support. 13 volunteers who were shielding were supported with regular wellbeing catch ups and on a practical level, 260 food packs were delivered to volunteers who were shielding.

The positive attitude and commitment of our people, helped by a range of additional supports from Move On, meant that at a time of huge disruption and challenge we maintained our support for those who depend on us and were also able to increase the scope and reach of our services to reach many more beneficiaries.

The commitment and energy of Ash Mohammed, Move On's Chairperson was recognised by Scottish Council for Voluntary Organisations (SCVO), who shortlisted him as a finalist in their "Terrific Trustee" category in the 2020 Scottish Charity Awards.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

Move On's Wider Covid Response

As well as increasing support for our volunteers and hugely increasing the volume of food delivered through FareShare Glasgow and the West of Scotland (FSGWS), Move On provided a range of essential practical support, responding to the very real financial hardship experienced by many of those we supported, including those unable to go online, thus experiencing digital exclusion during lockdown. These included:

- 14 new laptops and tablets
- 400 emergency packs including food and clothing, in partnership with Bethany
- 260 emergency food packs for Move On volunteers shielding
- Wellbeing/activity/hygiene packs delivered to 65 households
- Numerous pre-paid data and broadband packages
- Christmas gifts and back to school packs for 20 mentees and their families
- Mobile phones and sims with data funded through a £2,400 grant.
- Energy top ups, food and other essentials for 10 families supported by a £1,000 grant
- 20 family support grants worth £3,600 in partnership with Action for Children
- Literacy materials and books for 46 people
- Mental health and wellbeing activities, packs and payments for 20 people, supported by grants worth £5,000



Electronic devices being delivered to young people

FareShare Glasgow and the West of Scotland (FSGWS)

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. FareShare operates across the UK on a franchise basis, with different partners operating different Regional Centres (RCs). Move On runs the Glasgow and the West of Scotland RC.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

Thanks to major investment from, among others, FareShare UK, the Scottish Government, STV appeal and Barclays, we were able to triple the number of community partners to whom we provided food, from 90 pre-pandemic to 270. We also tripled the volumes of food, which we distributed. Between April and March, we distributed the equivalent of more than 6,000,000 meals. Demand particularly from those shielding in the early months of lockdown was huge and with our support our Community Food Members (CFMs) were able to ensure that vital food reached those in the community in greatest need. It was particularly impressive how quickly CFMs moved from providing community means to producing and delivering food parcels and ready prepared meals. We estimate that each week, 78,000 people were accessing food through FSGWS. With support from the Scottish Government, FSGWS also provided community partners with free sanitary products, reaching women in each of the 12 local authority areas where we operate



FSGWS staff and volunteers

FSGWS was chosen by Social Enterprise Scotland to showcase the impact the service has made over the pandemic, which was shared at a Digital Showcase event in November. The event examined what social enterprise contributed to our communities through challenging times, while also looking ahead to see how we can aid recovery moving forwards.

Our Employability Fund service delivered at FSGWS with funding from Skills Development Scotland was one of three services shortlisted in the 2020 SURF Awards in the "Supporting Youth Employability" category.

MOVE ON **(A company limited by guarantee)**

Report of the Trustees for the year ended 31 March 2021

Mentoring

Lockdowns presented unprecedented challenges for young people using our mentoring service. Isolation, lack of routine and contact with support networks exacerbated anxiety and poor mental health for many. Many other sources of support either ceased altogether during the crisis or were significantly reduced, at a time when young people's support needs were greater than ever. Increased family tensions impacted on their wellbeing and, sadly in some cases, safety, with lockdown forcing children and women to spend long periods trapped with an abuser. Many families were affected by reduced income, difficulties in accessing education and a difficult combination of increased isolation and overcrowding. One young person shared the following about their lockdown experience:

"Not the best, horrible if I am honest. Having to stay in the house all the time, not getting away from dads drinking, trying to do schoolwork and the extra chores and babysitting."

A survey we conducted in May-June 2020 with 35 young people engaging with our services during the pandemic found 57% stated that their mood had worsened, 66% struggled to establish a routine and 74% reported problems sleeping. The subsequent lockdown in January 2021 only exacerbated these issues, with many young people suffering with greater levels of poor mental health. Progress made after the first lockdown was set back further. Greater levels of anxiety as well as long waiting lists for support created a sense of apathy and feelings of hopelessness. We continued to support young people remotely wherever possible (e.g., with online music lessons, providing activity packs for cookery and craft sessions). Where mentors have been unable to keep in contact with their mentee, Move On staff maintained contact through video/phone calls, texts or WhatsApp messages. For some young people and families, where there were pressing concerns, staff made regular socially distanced home visits, using the gardens and entrances of people's homes.



Mentor match Martyn and Rhianna baking cakes together over FaceTime

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

We developed group mentor sessions, which provide opportunities for young people and their mentors to meet socially with other pairings. Facilitated by Move On staff, these provided safe spaces to develop peer support for both mentor and mentees. It became clear that some young people referred to the service required more one to one intensive support before being matched with a volunteer mentor. Subsequently, we developed Pre-Mentoring Support allowing young people to work more intensively with a Move On key worker to explore a range of smaller achievable goals such as independent travel aiming to build confidence prior to embarking on a mentor match. Throughout the year, we sustained an average of 48 mentor matches at any one time. We had 97 active mentors at the year end.

Our Future Now

Move On is a member of Inspiring Scotland's "Our Future Now" portfolio, delivering employability, mentoring and personal development support for young people, aged between 11 and 25, who are excluded from opportunity and/or facing multiple and complex barriers. As well as committing financial investment to support Move On's work (for a planned 10-year period), 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 and coaching support for Move On's Executive Director and VAT and HR advice).

Our second year as a member of the portfolio continued to be successful, despite the many challenges posed by COVID. Our services remained operational, with mentor matches, school programmes and employability training taking place online when restrictions were in place. With Move On's support, 101 young people continued their support from the previous year with a further 99 new young people making significant progress, including 27 young people who secured employment, 75 moving into, or sustaining, education opportunities and 91 gaining recognised qualifications. In addition, many achieved softer outcomes such as gaining confidence, growing positive social networks, 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 partner FARE, targeting excluded young people unlikely to achieve under a mainstream curriculum. This programme has retained extension funding for another year. Whilst the programme delivery has slightly changed, focussing more on personal development opportunities, strong links and partnership working remain in place.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

Move On Wood Recycling (MOWR)

MOWR works in partnership with the construction and events industries, collecting their waste wood and diverting it away from being chipped or taken to landfill. Instead, we seek to re-use as much of the timber we collect as possible, re-selling it for DIY and small building projects, repurposing it into attractive furniture in our workshop, or selling as firewood and kindling.

During lockdown, when it became clear we were exempt from automatic closure, we re-opened to the public. Keeping our staff, volunteers, trainees and customers safe was paramount, so significant changes had to be made to our physical space and working practices. This meant that people could visit and select timber themselves, vital for customers who are looking for unique wood, with its own history and appearance. From April 2020-March 2021, MOWR reused 82 tonnes of waste wood, saving 41 tonnes of CO₂.



MOWR shop with new plastic screens to help keep staff, volunteers and customers safe

MOWR provided employability opportunities through volunteering and training for 21 young people and 17 regular volunteers, many who face significant barriers to employment, including learning difficulties, poor mental health and lack of confidence and work skills. With our support, people begin to rebuild confidence, stability and skills and gain the work experience and qualifications they need to move into further training, education or employment.

The good work of MOWR was recognised at the Edinburgh Chamber of Commerce Business Awards 2020, being shortlisted in both the Responsible Business Award and Circular Economy Innovation Award categories.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

In November, we introduced a new furniture range, handmade in our workshop using reclaimed timber and promoted through a new on-line shop, for the first time, allowing our customers to select products and timber, pay and arrange delivery online. Looking to the future, investment in a new van with additional capacity will mean that we can collect larger loads, operating more efficiently and offering customers a more cost-effective service.

Literacies

Move On has continued to deliver community-based literacies work in Glasgow, targeting 86 adults in recovery and excluded young people. With face-to-face work impossible during lockdown, our literacies tutors introduced on-line creative writing sessions, which proved to be a real lifeline for many we support. Learners have adapted well to online workshops and a new group of young mentees have established an on-line creative writing group. One female only workshop resulted in the creation of a new booklet showcasing the range of work produced by the women involved. In addition, group sessions were delivered on-line for our mentor/mentee matches, which again proved popular and allowed people to work together and develop their creative talents.

Volunteering

As at 31 March 2021, Move On had a volunteer team (not including Board members) of 168 active volunteers, based between our 4 sites. Volunteers contribute an enormous amount towards the effectiveness and capacity of Move On's services. Quite simply, without our team of amazing volunteers, we would be unable to deliver many of our services. Key volunteering roles include:

- 14 regular volunteers with Move On Wood Recycling
- 97 mentors
- 9 befrienders
- 51 FareShare "core" volunteers

Mentors come from all walks of life and are matched on a 1:1 basis with a vulnerable young person for on average 12 months. They meet them weekly usually for around three hours.

Volunteer Befrienders meet regularly with young homeless people to help them build their own support networks and access resources, services and facilities in their local community.

FareShare volunteers (often referred to us by our community-based partner organisations who access food) carry out a range of tasks essential to the successful running of Move On's FareShare food social enterprise (FSGWS). Tasks include driving our refrigerated vans and making deliveries, greeting customers collecting food, making up food orders, ensuring the warehouse is tidy and clean and sorting, weighing and storing food.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

Our volunteers at Move On Wood Recycling (MOWR) carry out a range of tasks and roles vital for the successful running of the business, which can include collecting wood, driving our van, de-nailing and sorting wood, sanding and upcycling by creating a range of attractive wooden products for sale.

On average, mentors and befrienders devote up to three hours per week to Move On. The commitment of our FareShare volunteers is on average 11 hours per week. Volunteers at MOWR generally volunteer for 6 hours each day, on average three days per month.

We estimate that between April 2020 and March 2021, our volunteers contributed almost 36,000 hours of their time to Move On, which equates to a time commitment of 20 full time staff members! While we may have anticipated that volunteering hours would reduce on the previous year, due to the pandemic and the scaling back of some volunteer activities they actually increased overall, mainly due to the huge growth in activity at our FareShare warehouse.

Funding Sources

This has been an exceptional year, which resulted in an exceptional response from Move On's existing and new funders alike. Without their support and investment, we would have been unable to mitigate the worst effects of the pandemic on our staff, volunteers and service users. This support allowed us to quickly review and where necessary redevelop our services, increase capacity and reach more people who were struggling as a result of the pandemic.

Move On would like to acknowledge the vital support of the with following statutory funders and partners: City of Edinburgh Council, FareShare UK, Glasgow City Council (ADP), Glasgow City Council (Co-operative Glasgow), National Lottery Community Fund (Improving Lives and Young Start), NHS Lothian, Scottish Council for Voluntary Organisations (Community Jobs Scotland), Scottish Government Wellbeing Fund, Skills Development Scotland and Zero Waste Scotland.

Additionally we are grateful for the generous financial support of the following charitable trusts and foundations: Assura Community Fund, Bank of Scotland Foundation, Barclays COVID-19 Community Aid Package, Bellahouston Bequest Fund, BBC Children In Need, Celtic FC Foundation, Community Resources Network Scotland, Co-op Community Fund, Cruden Foundation, DWF Foundation, Edinburgh Hebrew Congregation, Foundation Scotland (Community Response, Recovery and Resilience Fund), Garfield Weston Foundation, Global's Make Some Noise, Gordon Fraser Charitable Trust, Hugh Fraser Foundation, Dr Guthrie's Association, Hub Community Foundation, The Agnes Hunter Trust, Inspiring Scotland, JTH Charitable Trust, KPE4 Charitable Trust, Leathersellers' Company Charitable Fund, John Lewis Foundation (FareShare Yorkshire), Martin Lewis Coronavirus Charity Fund, Life Changes Trust, W M Mann Foundation, Nancy Massie Charitable Trust, Miss AM Pilkington Charitable Trust, Robertson Trust, Russell Trust, Scotmid Community Grant, Scottish Children's Lottery Chance to Succeed (FareShare UK), Souter Charitable Trust, STV Appeal, The Swinton Paterson Trust, Tesco Bags of Help COVID-19 Communities Fund, Third Sector Resilience Fund, Trades House of Glasgow, John Watson's Trust and James Wood Bequest Fund

MOVE ON

(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

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.

Corporate partners

We would like to say a huge thank you to the following corporate supporters:

ActivScotland, Barratt Developments, Claremont Food and Wine, Cumberland Building Society, Deloitte, FIS, Merchant City Yoga, Nationwide, National Westminster Bank (Operational Risk Management team), Scottish Community Services Agency, Stewart Investors, TSB bank and Zurich Insurance.

Both National Westminster Bank and Deloitte continued their longer-term relationship with Move On, offering a range of practical and financial support, including a fundraising charity gala, ongoing fundraising events, pro bono support to develop a new CRM system and practical support for Move On service users to experience mock interviews.



A young trainee in a mock interview with a NatWest corporate volunteer

The pandemic also saw us developing new relationships with partners including Hebrides Haulage Island Bakery (from Mull) and the Royal Scottish National Orchestra (RSNO) They provided haulage services at no cost, enabling our FSGWS service to reach more rural and remote areas, including Islay, Arran, Mull, Oban and Dunoon.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

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 regular item of Board business.

The major risks which the Board have identified (with potentially high impact and a medium or high likelihood of happening) are:

- Failing to connect with and secure support through the new Scottish Government employability strategy "No One Left Behind"
- Pressure on CAMHS & statutory mental health services, leading to increased referrals for MO services
- Failing to meet the changing needs of those we support, post-pandemic
- Wider economic impact of pandemic on the job market, reducing opportunities
- Not achieving annual grant targets
- Social Enterprises do not generate required income
- Failure to secure tenders/contracts for new services
- End user needs are not fully taken into consideration when flexing services and deciding strategic direction of MO
- Lack of IT system reliability and security

Strategies for addressing the identified risks include:

- Investment in improved IT hardware and software and engagement of new IT support provider.
- Adoption of enhanced IT security measures
- Review of all Move On employability services to ensure that they remain fit for purpose in the post-Covid jobs landscape
- Investment in an improved CRM system
- Development of Move On financial and investment strategy
- Continuing to identify grant funding and tender opportunities
- Implement the completed re-brand to strengthen Move On's identity with stakeholders and customers
- Effectively using our Marketing and Comms resource to promote our two social enterprises.
- Continuing to diversify income streams through a greater focus of resources on corporate relationships, events and promoting the Move On brand
- Pro-actively developing relationships with other third sector agencies in order to develop successful partnerships able to secure investment

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

Plans for the Future

The staff and volunteers continue to deal with the aftermath of the pandemic in their day-to-day work, with different Move On teams facing different challenges:

- For FSGWS, the challenges include operating a fast-paced warehouse environment, while ensuring a safe and supportive working environment for staff, volunteers and Community partners. In addition, we are having to flex our model to cope with the post Brexit shortage of HGV drivers which has negatively impacted on our food supply.
- For MOWR, the challenge is to improve financial sustainability through developing additional income streams and responding to changes in our supply of raw materials.
- For our mentoring and befriending services, the challenge is how we can best support the deteriorating mental health and growing anxiety among the young people we support. Developing increased "pre-mentoring" activity has already started to help address this.
- For our employability and training services, the key challenge is the changing needs among service users, most of who have missed out on the academic, routine and social benefits of school, with a significant drop in motivation and core skills. With the planned ending of both the Employability Fund and Community Jobs Scotland in March 22, we are seeking to identify alternative sources of funding support for our employability services.
- The staff Health and Wellbeing Group will continue to be funded to promote improved health and wellbeing among the Move On staff team. This group has played a major role in supporting the staff team during the pandemic and will continue to do so.

Structure Governance and Management

Governing document

Move On is registered as a charity in Scotland (SC026983). It is constituted as a company limited by guarantee and is bound by its Articles of Association. The board approved a review of the Articles, which will take place in 21/22.

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 has one other Senior Manager Jim Burns, the Director of Operations.

The vacant position of Treasurer was filled with the welcome arrival of Rachael Robertson, who joined the board in September.

MOVE ON **(A company limited by guarantee)**

Report of the Trustees for the year ended 31 March 2021

In April 21, following a review in March, the Board took the decision to disband the Move On Social Enterprise Advisory Forum (SEAF). Having undertaken valuable work, supporting the establishment and growth of MOWR and overseeing the introduction of a new charging structure for FSGWS, it was felt that SEAF, ably led by Andy Hill, had provided much needed support and guidance at a crucial time. With the maturing of both social enterprises, it was felt that future growth and development should be driven directly by the Move On board. All SEAF members were either offered places on the full board or were retained on an ongoing informal consultancy basis.

Move On's Board members are recruited through a process of advertising vacancies with a view to filling particular gaps in board skills or expertise. Applicants then undergo a formal interview process, with the opportunity to observe the board prior to any formal offer being made. New Board members are provided with an induction pack of relevant information by the Company Secretary and can be offered a "buddy" who will meet them prior to meetings to discuss board business. In addition, the Executive Director will meet with all new board members to share information about all aspects of Move On. Ongoing training opportunities for Board members are identified by the Chairperson, Executive Director, Company Secretary and Board members themselves.

Financial Review

The charity generated a surplus of £407,152 (2020: £45,646). Total income amounted to £1,960,287 (2020: £1,563,823), of which £1,335,879 (2020: £1,142,418) was related to restricted projects and £624,408 (2020: £421,405) to unrestricted funds.

At the balance sheet date, the unrestricted funds were £651,553 (2020: £293,446) with £243,409 (2020: £194,364) in restricted funds.

Reserves Policy

Move On's Board adopted a policy to build reserves which would allow for 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 expenditure or around £300,000 to £700,000. At this level the Directors feel 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. At the year end, free reserves amounted to £614,544 (being total of unrestricted funds less amounts of £37,009 tied up in fixed assets) representing between five and six months of expenditure.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

Key Management Personnel

In addition to the trustees (directors), the key management personnel are:

- John Hinton, Executive Director;
- Jim Burns, Director of Operations.

All directors give of their time freely and no director received remuneration in the year. Details of trustees' expenses are disclosed in note 4 to the accounts.

Trustee's responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Move On for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2021

Statement of Disclosure to the Auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:

DocuSigned by:
Ash Mohammed
41D91396CAD34E8

Name: Ash Mohammed (Chair)

Date: 26 November 2021

DocuSigned by:
Rachael Robertson
8A2F0BF209E147D

Name: Rachael Elspeth Robertson

Date: 26 November 2021

MOVE ON
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF MOVE ON
FOR THE YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Move On (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 2021, 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; 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the report and financial statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

MOVE ON
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF MOVE ON
FOR THE YEAR ENDED 31 MARCH 2021**

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matter on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- 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' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

MOVE ON
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF MOVE ON
FOR THE YEAR ENDED 31 MARCH 2021

Auditor's responsibilities for the audit of the financial statements

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 the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

We identify and assess risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, responding appropriately to fraud or suspected fraud identified during the audit process. This includes obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The primary responsibility however for the prevention and detection of fraud rests with those charged with governance and executive management of the entity.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations
- Non-compliance with Coronavirus Job Retention Scheme rules.

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries;

MOVE ON
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF MOVE ON
FOR THE YEAR ENDED 31 MARCH 2021

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following:

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business; and
- Substantive testing of CJRS claims.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

MOVE ON
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF MOVE ON
FOR THE YEAR ENDED 31 MARCH 2021**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Jenny Simpson
Senior statutory auditor
For and on behalf of Wylie & Bisset (Audit) Ltd, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Date: 29 November 2021

Wylie & Bisset (Audit) Ltd is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

MOVE ON**(A company limited by guarantee)****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2021****(Including an Income and Expenditure account)**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income and endowments from:							
Donations and legacies	5	65,939	-	65,939	26,422	-	26,422
Charitable activities	6	552,001	1,289,404	1,841,405	393,690	1,141,545	1,535,235
Other trading activities	7	5,012	-	5,012	353	-	353
Investments	8	689	-	689	940	-	940
Other incoming resources	9	767	46,475	47,242	-	873	873
Total Income		624,408	1,335,879	1,960,287	421,405	1,142,418	1,563,823
Expenditure on:							
Raising funds							
Raising donations & legacies	10	27,643	-	27,643	40,060	-	40,060
Charitable activities	12	238,658	1,286,834	1,525,492	435,189	1,042,928	1,478,117
Total Expenditure		266,301	1,286,834	1,553,135	475,249	1,042,928	1,518,177
Net Income / (Expenditure) for the year and net movement in funds		358,107	49,045	407,152	(53,844)	99,490	45,646
Funds reconciliation							
Total Funds brought forward	21	293,446	194,364	487,810	347,290	94,874	442,164
Total Funds carried forward	21	651,553	243,409	894,962	293,446	194,364	487,810

The Statement of Financial Activities includes all gains and losses recognised in the year.


All income and expenditure derive from continuing activities.

MOVE ON
(A company limited by guarantee)
BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets:			
Tangible assets	16	220,479	146,462
Total fixed assets		<u>220,479</u>	<u>146,462</u>
Current assets:			
Stock		13,224	2,096
Debtors	17	191,797	414,320
Cash at bank and in hand	24	902,475	409,738
Total current assets		<u>1,107,496</u>	<u>826,154</u>
Liabilities:			
Creditors falling due within one year	18	(423,013)	(474,806)
Net current assets		684,483	351,348
Provisions for liabilities and charges	20	(10,000)	(10,000)
Net assets		<u>894,962</u>	<u>487,810</u>
The funds of the charity:			
Restricted income funds	21	243,409	194,364
Unrestricted funds	21	651,553	293,446
Total charity funds		<u>894,962</u>	<u>487,810</u>


These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the Trustees and signed on their behalf by:

DocuSigned by:

8009138CA004EE

Name: Ash Mohammed (Chair)

Date: 26 November 2021

DocuSigned by:

8ADP08F208E14FD

Name: Rachael Elspeth Robertson

Date: 26 November 2021

REGISTERED COMPANY NO: SC178293

MOVE ON
(A company limited by guarantee)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 31 MARCH 2021

	Note	Total Funds 2021 £	Prior Year 2020 £
<i>Cash flows from operating activities:</i>			
Net cash provided by operating activities	23	600,447	213,654
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		689	940
Purchase of property, plant and equipment		(108,399)	(52,494)
Net cash (used in) investing activities		(107,710)	(51,554)
Change in cash and cash equivalents in the year		492,737	162,100
Cash and cash equivalents brought forward	24	409,738	247,638
Cash and cash equivalents carried forward	24	902,475	409,738

MOVE ON

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound (£).

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Move On constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about Move On's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 21.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

MOVE ON

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies (continued)

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met (see note 19).

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

- Costs of raising funds comprised staff costs;
- Expenditure on charitable activities includes Social Enterprise, Support, Training & Employability and other activities undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on time spent. The allocation of support and governance costs is analysed in note 11.

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****(g) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Property improvements	Reducing balance over the life of lease
Office equipment	25% reducing balance
Fixtures and fittings	20% reducing balance
Motor Vehicles	25% reducing balance

(h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(k) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 13. There were no outstanding contributions at the year end.

(l) Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(m) Taxation

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Depreciation

Fixed assets are depreciated over the useful life of assets. The useful life of the fixed assets are based on the knowledge of senior management, with reference to the assets expected useful life.

Allocation of expenditure between activities

Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.

3. Legal status of the Charity

The charity is a registered Scottish charity and a company limited by guarantee with no share capital. The liability of each member in the event of winding up is limited to £1.

4. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses totalling £Nil (2020: £55) were claimed by one Trustee in the year. No expenses were waived by trustees (2020: £nil). A related party paid a monthly unconditional donation of £200, totalling £2,400 (2020: £2,400) throughout the year.

5. Income from donations and legacies

	2021	2020
	£	£
Donations	65,939	26,422
	<u>65,939</u>	<u>26,422</u>

6. Income from charitable activities

	2021	2020
	£	£
Social Enterprise	1,060,775	599,415
Support	255,943	308,610
Training & Employability	524,687	627,210
	<u>1,841,405</u>	<u>1,535,235</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****7. Income from other trading activities**

	2021 £	2020 £
Training & consultancy fees	5,012	353
	<u>5,012</u>	<u>353</u>

8. Investment income

	2021 £	2020 £
Bank Interest	689	940
	<u>689</u>	<u>940</u>

9. Other incoming resource

	2021 £	2020 £
Other income	767	-
Coronavirus Job Retention Scheme Monies	46,475	873
	<u>47,242</u>	<u>873</u>

10. Raising funds

	Direct Costs £	Support Costs £	Total 2021 £
Staff costs	27,643	-	27,643
	<u>27,643</u>	<u>-</u>	<u>27,643</u>

	Direct Costs £	Support Costs £	Total 2020 £
Staff costs	40,060	-	40,060
	<u>40,060</u>	<u>-</u>	<u>40,060</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****11. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	2021 Total allocated £	Social Enterprise £	Support £	Training & Employability £	Governance £	Basis of Apportionment
Staff costs	123,038	43,747	48,273	27,327	3,691	Staff time
Administration	10,226	3,739	4,114	2,373	-	Staff time
Insurance	1,133	414	456	263	-	Staff time
Professional fees	4,141	1,514	1,666	961	-	Staff time
Property costs	(1,023)	(374)	(412)	(237)	-	Staff time
Publicity	6,964	2,546	2,802	1,616	-	Staff time
Telephone	2,474	905	995	574	-	Staff time
Travel & Transport	3,151	1,152	1,268	731	-	Staff time
Volunteer & service user costs	88	33	35	20	-	Staff time
Miscellaneous	1,217	445	490	282	-	Staff time
Depreciation	27,614	10,095	11,110	6,409	-	Staff time
Total	179,023	64,216	70,797	40,319	3,691	

Cost type	2020 Total allocated £	Social Enterprise £	Support £	Training & Employability £	Governance £	Basis of Apportionment
Staff costs	168,443	59,891	66,088	37,411	5,053	Staff time
Administration	10,204	3,730	4,106	2,368	-	Staff time
Insurance	5,059	1,850	2,035	1,174	-	Staff time
Professional fees	10,913	3,989	4,391	2,533	-	Staff time
Property costs	22	8	9	5	-	Staff time
Publicity	2,589	946	1,042	601	-	Staff time
Telephone	2,334	853	939	542	-	Staff time
Travel & Transport	9,818	3,589	3,950	2,279	-	Staff time
Volunteer & service user costs	552	202	222	128	-	Staff time
Miscellaneous	3,310	1,210	1,332	768	-	Staff time
Depreciation	20,238	7,398	8,143	4,697	-	Staff time
Total	233,482	83,666	92,257	52,506	5,053	

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****11. Allocation of governance and support costs (Continued)**

Governance costs:	2021	2020
	£	£
Audit Fee	3,889	4,319
Accounts preparation	2,376	2,307
Directors meetings expenses	-	-
Support costs	3,691	5,053
	<u>9,956</u>	<u>11,679</u>

Allocation of governance and other support costs:	Support Costs	Governance	2021
			£
Social Enterprise	64,216	3,639	67,855
Support	70,797	4,006	74,803
Training & Employability	40,319	2,311	42,630
Total allocated	<u>175,332</u>	<u>9,956</u>	<u>185,288</u>

Allocation of governance and other support costs:	Support Costs	Governance	2020
			£
Social Enterprise	83,666	4,269	87,935
Support	92,257	4,699	96,956
Training & Employability	52,506	2,711	55,217
Total allocated	<u>228,429</u>	<u>11,679</u>	<u>240,108</u>

12. Analysis of expenditure on charitable activities

	Social Enterprise	Support	Training & Employability	Total 2021
	£	£	£	£
Staff costs, training & recruitment	327,883	194,122	362,895	884,900
Administration	6,740	799	946	8,485
Professional fees	3,409	2,184	1,368	6,961
Property Costs	112,233	26,388	26,388	165,009
Publicity	2,165	1,005	526	3,696
Telephone	4,102	5,502	4,634	14,238
Travel & transportation	36,284	651	227	37,162
Volunteer & service user costs	35,812	13,503	38,836	88,151
Bank interest and commission	2,748	-	-	2,748
MOWR Operational Costs	3,840	-	-	3,840
Fareshare Operational Costs	74,747	-	-	74,747
Miscellaneous expenses	45,113	2,384	2,770	50,267
Governance costs (note 11)	3,639	4,006	2,311	9,956
Support costs (note 11)	64,216	70,797	40,319	175,332
	<u>722,931</u>	<u>321,341</u>	<u>481,220</u>	<u>1,525,492</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****12. Analysis of expenditure on charitable activities (Continued)**

	Social Enterprise	Support	Training & Employability	Total 2020
	£	£	£	£
Staff costs, training & recruitment	203,941	212,165	402,368	818,474
Administration	3,011	1,599	1,475	6,085
Professional fees	2,441	4,909	2,360	9,710
Property Costs	114,263	22,913	40,674	177,850
Publicity	3,404	1,078	1,696	6,178
Telephone	4,141	6,328	5,900	16,369
Travel & transportation	57,193	2,908	829	60,930
Volunteer & service user costs	29,255	24,951	61,526	115,732
Bank interest and commission	1,208	-	-	1,208
Miscellaneous expenses	24,238	1,206	29	25,473
Governance costs (note 11)	4,269	4,699	2,711	11,679
Support costs (note 11)	83,666	92,257	52,506	228,429
	<u>531,030</u>	<u>375,013</u>	<u>572,074</u>	<u>1,478,117</u>

13. Analysis of staff costs and remuneration of key management personnel

	2021 £	2020 £
Salaries and wages	767,575	770,395
Social security costs	69,007	64,816
Employer contributions to defined contribution pension schemes	16,774	17,034
Total staff costs and employee benefits	<u>853,356</u>	<u>852,245</u>

The charity made £16,774 of contributions to the pension plan on behalf of the employees (2020: £17,034).

	2021 No.	2020 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>49</u>	<u>49</u>

	2021 £	2020 £
Key Management Personnel remuneration	<u>100,028</u>	<u>96,435</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****14. Net income/(expenditure) for the year**

This is stated after charging:	2021 £	2020 £
Depreciation	34,382	20,238
Auditor's remuneration:		
Audit fees	3,889	4,319
Accountancy services	2,376	2,307
	<hr/>	<hr/>

15. Government Grants

Included within income from charitable activities are the following government grants:

Scottish Government - £152,419 (2020: £103,693). The funding was received in order to address period poverty and contribute to the wellbeing fund, in addition to business rates rebate.

Glasgow City Council - £63,264 (2020: £27,306). The funding was received for a combination of projects, such as Co-operative Glasgow and the Move on Learning service..

City of Edinburgh Council - £33,880 (2020: £17,500). The funding was received for the Link Living project and volunteering for disadvantaged young people.

National Lottery Community Fund - £57,820 (2020: £nil). The funding was received for the Improving Lives and Young Start projects.

Zero Waste Scotland - £499 (2020: £58,349). This funding was received to develop a successful trading model for Move On Wood Recycling.

Government Covid-19 Retention Scheme - £46,475 (2020: £873). This funding was received for employee wage support because of Coronavirus.

NHS Lothian - £5,683 (2020: £nil). This funding was received for tobacco prevention mentoring and group training.

There were no unfulfilled conditions or conditions attached to these grants.

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****16. Tangible Fixed Assets**

	Property Improvements £	Office Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost or valuation					
At 1 April 2020	98,408	6,766	38,470	64,666	208,310
Additions	45,885	8,367	2,845	51,302	108,399
Disposals	-	-	-	-	-
At 31 March 2021	<u>144,293</u>	<u>15,133</u>	<u>41,315</u>	<u>115,968</u>	<u>316,709</u>
Depreciation					
At 1 April 2020	26,876	5,113	22,720	7,139	61,848
Charge for the year	12,450	1,725	3,150	17,057	34,382
Eliminated on disposals	-	-	-	-	-
At 31 March 2021	<u>39,326</u>	<u>6,838</u>	<u>25,870</u>	<u>24,196</u>	<u>96,230</u>
Net book value					
At 31 March 2021	<u>104,967</u>	<u>8,295</u>	<u>15,445</u>	<u>91,772</u>	<u>220,479</u>
At 31 March 2020	<u>71,532</u>	<u>1,653</u>	<u>15,750</u>	<u>57,527</u>	<u>146,462</u>

17. Debtors

	2021 £	2020 £
Trade debtors	127,450	367,561
Other debtors	64,347	46,759
	<u>191,797</u>	<u>414,320</u>

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	12,427	14,204
Deferred income (Note 19)	322,805	382,055
Other creditors	70,786	61,898
Taxation and social security	16,995	16,649
	<u>423,013</u>	<u>474,806</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****19. Deferred income**

	£
Balance as at 1 April 2020	382,055
Amount released to income earned from charitable activities	(382,055)
Amount deferred in year	322,805
Balance as at 31 March 2021	<u>322,805</u>

Deferred income comprises Fare Share fees paid in advance by members and grants received for the year to 31 March 2022.

20. Provision for liabilities and charges

	2021	2020
	£	£
Lease dilapidations	<u>10,000</u>	<u>10,000</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****21. Analysis of charitable funds**

Analysis of Fund movements 2021	Balance b/fwd 2020 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2021 £
Unrestricted funds					
Fixed Asset Fund	21,571	-	23,488	38,926	37,009
Dilapidations Fund	-	-	-	40,000	40,000
Total designated funds	21,571	-	23,488	78,926	77,009
General funds	271,875	667,394	285,799	(78,926)	574,544
Total unrestricted funds	293,446	667,394	309,287	-	651,553
Restricted fund					
Skills and Employability					
The Agnes Hunter Trust	-	4,500	4,500	-	-
Bank of Scotland Foundation	-	14,801	14,801	-	-
Bellahouston Bequest Fund	-	2,000	2,000	-	-
City of Edinburgh Council	-	7,292	7,292	-	-
DWF Foundation	-	2,676	2,676	-	-
Hub Community Foundation	-	22,581	22,581	-	-
Hub Community Foundation	-	587	587	-	-
STV Appeal	-	2,000	2,000	-	-
STV Appeal	-	1,200	1,200	-	-
STV Appeal	-	2,000	2,000	-	-
Glasgow City Council	-	12,855	12,855	-	-
Glasgow City Council	-	19,087	19,087	-	-
Glasgow City Council	-	3,344	3,344	-	-
Glasgow City Council	-	2,674	2,674	-	-
Global's Make Some Noise	-	15,000	15,000	-	-
Inspiring Scotland	-	15,544	15,544	-	-
Inspiring Scotland	-	80,000	80,000	-	-
Inspiring Scotland BBFF Covid	-	5,000	5,000	-	-
Inspiring Scotland BBFF H2	-	26,413	26,413	-	-
James Wood Bequest Fund	-	333	333	-	-
John Watson's Trusts	-	1,000	1,000	-	-
JTH Charitable Trust	-	500	500	-	-
Mr & Mrs Longman	-	150	150	-	-
NHS Lothian	-	5,683	5,683	-	-
Souter Charitable Trust	-	750	750	-	-
Hugh Fraser Foundation	-	3,000	3,000	-	-
W M Mann Foundation	-	1,000	1,000	-	-
Coronavirus Job Retention Scheme	-	20,777	20,777	-	-

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****21. Analysis of charitable funds (Continued)**

Analysis of Fund movements 2021	Balance b/fwd 2020 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2021 £
Mentoring					
Aberlour Childcare Trust	-	300	300	-	-
Assura Community Fund	-	2,500	2,500	-	-
BBC Children in Need	-	2,288	2,288	-	-
BBC Children in Need	-	36,018	36,018	-	-
City of Edinburgh Council	-	26,588	26,588	-	-
Scottish Government	-	16,123	16,123	-	-
Wellbeing Fund					
Foundation Scotland	-	3,700	3,700	-	-
Community Response, Recovery and Resilience Fund					
Gordon Fraser Charitable Trust	-	1,000	1,000	-	-
Inspiring Scotland	-	2,000	2,000	-	-
Inspiring Scotland	-	42,140	30,482	-	11,658
KPE4 Charitable Trust	-	19,051	19,051	-	-
KPE4 Charitable Trust	-	2,400	2,400	-	-
Life Changes Trust	-	58,426	58,426	-	-
National Lottery Community Fund - Improving Lives	-	48,298	19,517	-	28,781
The Swinton Paterson Trust	-	1,000	1,000	-	-
Coronavirus Job Retention Scheme	-	15,836	15,836	-	-
General					
Foundation Scotland	-	446	446	-	-
Coronavirus Job Retention Scheme	-	2,837	2,837	-	-

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Analysis of Fund movements 2021	Balance b/fwd 2020	Income	Expenditure	Transfers	Fund c/fwd 2021
	£	£	£	£	£
Fareshare					
Barclays COVID-19 Community Aid Package	-	100,000	100,000		
Celtic FC Foundation	-	6,474	6,474		
FareShare UK – ASDA Capital Funding	56,400	-	-	(56,400)	-
FareShare UK – ASDA Van Funding	13,074	-	-	(13,074)	-
FareShare UK – Scottish Government	-	68,826	68,826		-
FareShare UK - STV Appeal	-	120,000	120,000		-
FareShare UK	-	25,700	25,700		-
FareShare UK	-	1,988	1,988		-
FareShare UK- BLF	-	57,083	53,250		3,833
Coronavirus Job Retention Scheme	-	2,628	2,628		-
FareShare UK- Covid 19 rebate	-	111,876	111,876		-
FareShare UK – National Lottery Community Fund	-	48,000	48,000		-
Foundation Scotland Community Response, Recovery and Resilience Fund	-	4,680	4,680		-
Glasgow City Council	-	19,000	19,000		-
Glasgow City Council- Co- operative Glasgow	-	6,304	6,304		-
John Lewis Foundation/FareShare Yorkshire	-	10,800	10,800		-
Leathersellers Company	-	1,000	1,000		-
Scottish Children's Lottery	-	25,000	25,000		-

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****21. Analysis of charitable funds (Continued)**

Analysis of Fund movements 2021	Balance b/fwd 2020	Income	Expenditure	Transfers	Fund c/fwd 2021
	£	£	£	£	£
Wood Recycling	-				
CRNS Pockets and Prospects Fund	-	500	500	-	-
Third Sector Resilience Fund	-	24,970	24,970	-	-
Cruden Foundation	-	1,000	1,000	-	-
Dr Guthrie's Association	-	1,000	1,000	-	-
Russell Trust	-	2,000	2,000	-	-
Zero Waste Scotland	-	499	499	-	-
Coronavirus Job Retention	-	4,396	4,396	-	-
Trainees					
Wheatley Trainees	-	95,470	79,803	-	15,667
Fixed Asset Fund	124,890	-	10,894	69,474	183,470
Total restricted funds	194,364	1,292,893	1,243,848	-	243,409
TOTAL FUNDS	487,810	1,960,287	1,553,135	-	894,962

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****21. Analysis of charitable funds (Continued)**

Analysis of Fund movements 2020	Balance b/fwd 2019	Income	Expenditure	Transfers	Fund c/fwd 2020
	£	£	£	£	£
Unrestricted funds					
Fixed Asset Fund	25,664	-	5,911	1,818	21,571
Dilapidations Fund	10,000	-	-	(10,000)	-
Total designated funds	35,664	-	5,911	(8,182)	21,571
General funds	311,626	421,405	469,338	8,182	271,875
Total unrestricted funds	347,290	421,405	475,249	-	293,446
Restricted fund					
Skills and Employability					
The Agnes Hunter Trust	-	6,000	6,000	-	-
City of Edinburgh Council	-	17,500	17,500	-	-
FARE/Inspiring Scotland/Hub Community Foundation	-	28,237	28,237	-	-
Glasgow City Council	-	25,709	25,709	-	-
Inspiring Scotland	-	80,000	80,000	-	-
Inspiring Scotland/Hub Community Foundation	-	34,548	34,548	-	-
Robertson Trust	-	18,000	18,000	-	-
Scottish Government	-	25,000	25,000	-	-
Gannochy Trust	-	20,000	20,000	-	-
Barcapel Foundation	-	10,000	10,000	-	-
Hope Trust	-	7,000	7,000	-	-
David Doig Foundation	-	1,500	1,500	-	-
Scottish Book Trust	-	500	500	-	-
Souter Charitable Trust	-	3,000	3,000	-	-
Coronavirus Job Retention Scheme	-	59	59	-	-
Wheatley Eat Well	-	18,000	18,000	-	-
Mentoring					
BBC Children in Need	-	33,841	33,841	-	-
Inspiring Scotland / Scottish Government Intandem	-	48,801	48,801	-	-
Life Changes Trust	-	20,749	20,749	-	-
Life Changes Trust	-	72,926	72,926	-	-
National Lottery Community Fund – Improving Lives	-	48,498	48,498	-	-
Hedley Foundation	-	2,500	2,500	-	-
City of Edinburgh Council	-	9,578	9,578	-	-
Employability Third Party Grant	-	5,000	5,000	-	-
Austin & Hope Pilkington Trust	-	5,687	5,687	-	-
KPE4 Charitable Trust	-	5,687	5,687	-	-

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****21. Analysis of charitable funds (Continued)**

Analysis of Fund movements 2020	Balance b/fwd 2019 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2020 £
Fareshare					
FareShare UK – ASDA Capital Funding	-	56,400	-	-	56,400
FareShare UK – ASDA Van Funding	-	63,750	-	(50,676)	13,074
FareShare UK - Scottish Government	-	48,750	48,750	-	-
FareShare UK - STV Appeal	-	10,000	10,000	-	-
FareShare UK - AFSP	-	37,500	37,500	-	-
FareShare UK - Asda	-	22,967	22,967	-	-
FareShare UK – National Lottery Community Fund	-	50,990	50,990	-	-
Celtic FC Foundation	-	2,500	2,500	-	-
Co-op Local Community Fund	-	2,358	2,358	-	-
Merchants House of Glasgow	-	2,500	2,500	-	-
FareShare UK - Scottish Government EU Exit	-	46,000	46,000	-	-
Tesco Bags of Help	-	2,435	2,435	-	-
Family Food service					
Scottish Government – Aspiring Communities Fund (European Social Fund)	6,332	32,693	39,025	-	-
Robina Goodlad Family Trust	-	1,750	1,750	-	-
Wood Recycling					
Zero Waste Development Fund	-	58,349	58,349	-	-
Coronavirus Job Retention Scheme	-	814	814	-	-
Training					
SCVO CJS Payments	-	57,217	57,217	-	-
Wheatley Trainees	-	102,812	102,812	-	-
Fixed Asset Fund	88,542	-	14,328	50,676	124,890
Total restricted funds	94,874	1,142,418	1,042,928	-	194,364
TOTAL FUNDS	442,164	1,563,823	1,518,177	-	487,810

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****21. Analysis of charitable funds (Continued)**

- a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

Fixed Assets – Represent the net book value of the charity's unrestricted assets.

The unrestricted funds includes funds received from the following sources:

- The Dulverton Trust – Core funding towards achieving Move On's volunteering and service user strategies.
- Garfield Weston Foundation – Core funding to help increase the impact and sustainability of Move On's social enterprises and build capacity to support more disadvantage people.

Dilapidations – Provision for the cost of future repair or restorative work to Move On rented premises.

- b) The charity has the following restricted funds:

- Skills & Employability – The Agnes Hunter Trust; Employability training for vulnerable young people.
- Skills & Employability – City of Edinburgh Council; Volunteering for disadvantaged young people.
- Skills & Employability – FARE/Inspiring Scotland/Hub Community Foundation; Connect 2 – for employability training for disadvantaged school leavers plus costs.
- Skills & Employability – Glasgow City Council; Integrated Grant Fund for literacy and numeracy support and creative writing workshops for people of all ages.
- Skills & Employability – Inspiring Scotland; Participation in the Our Future Now Portfolio to work with young people in Scotland to fulfil their potential and to overcome challenges and barriers.
- Skills & Employability – Inspiring Scotland/Hub Community Foundation; Employability training for vulnerable young people.
- Skills & Employability – Robertson Trust; Employability training for vulnerable young people.
- Skills & Employability – Scottish Government; Housing Voluntary Grant Scheme - housing education for disadvantaged young people.
- Skills & Employability – Gannochy Trust; Move On Person-Centred Employability Pathway.
- Skills & Employability – Barcapel Foundation; Move On Person-Centred Employability Pathway.
- Skills & Employability – Hope Trust; Advancing the cause of temperance through the promotion of temperance work and the combatting of all forms of substance abuse.
- Skills & Employability – David Doig Foundation; Creative writing workshops for young people.
- Skills & Employability – Scottish Book Trust; Book Week Scotland Event.
- Skills & Employability – Souter Charitable Trust; Forklift training.
- Skills & Employability – Coronavirus Job Retention Scheme; Wage support for staff furloughed due to Coronavirus.
- Skills & Employability – Wheatley Eat Well; Trainee Support and accreditation, and the colocation of Eat Well.
- Mentoring – BBC Children in Need; Mentoring for young people affected by homelessness, care experience or with social, emotional or behavioural difficulties.

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****21. Analysis of charitable funds (Continued)**

- Mentoring – Capital City Partnership; City of Edinburgh Council – Mentoring for care-experienced young people and for those attending SEBD schools.
- Mentoring – Inspiring Scotland/Scottish Government; Intandem mentoring for 8-14 year olds looked after at home in Edinburgh and Lothians.
- Mentoring – Life Changes Trust; Mentoring Support for Champions Boards, for care experienced young people in the youth justice system and linked to employability programmes.
- Mentoring – Life Changes Trust; Peer mentoring for care-experienced young people.
- Mentoring – Lottery Mentoring Grant- Mentoring for wellbeing.
- Mentoring – National Lottery Community Fund – Improving Lives; Increasing capacity to support young people to improve their health and well-being through the introduction of trauma-skilled practice.
- Mentoring – Hedley Foundation; Mentoring activities for disadvantaged and homeless 14-25 year olds.
- Mentoring – CEC Employability Fund Exit Grant- Mentoring for care-experienced young people and for those attending SEBD schools.
- Mentoring – Austin & Hope Pilkington Trust; Increasing capacity to support young people to improve their health and well-being through the introduction of trauma -skilled practice.
- Mentoring – KPE4 Trust; Mentoring for disadvantaged young people.
- General fund- Foundation Scotland; Purchase of food to support Pantries in Glasgow area.
- FareShare- ASDA Capital Funding – Regional centre volunteer and operational development.
- FareShare – ASDA Van Funding; Funding for capital purchase of vans for Fareshare
- FareShare – Barclays COVID-19 Community Aid Package- Capital and revenue funding to increase CFM membership in rural areas of the West of Scotland.
- FareShare – Celtic FC Foundation; Providing food parcels to local families and vulnerable individuals.
- FareShare- FareShare UK; IT infrastructure
- FareShare- Fareshare UK; van and driver training
- FareShare- Fareshare UK; Scottish Government; addressing period poverty
- FareShare- Foundation Scotland Community Response, Recovery and Resilience Fund; alleviating food poverty in Glasgow during the pandemic
- FareShare- Glasgow City Council- Foundation Scotland; Purchase of food to support Pantries in Glasgow area.
- FareShare- Glasgow City Council Co—operative Glasgow; marketing campaign to increase CFM membership
- FareShare- John Lewis Foundation/FareShare Yorkshire; Employability training for FareShare volunteers
- FareShare- Leathersellers Company Charitable Fund; Additional food and volunteer expenses
- FareShare – FareShare UK - Scottish Government; FareShare UK – Scottish Government – Support of operational costs, food pantry development and increasing redistribution of surplus food.
- FareShare – FareShare UK - STV Appeal; Emergency response to address the immediate needs of the most vulnerable as a direct result of the Covid-19 pandemic.
- FareShare – FareShare UK - AFSP; Scottish Government Access to Free Sanitary Products (Period Poverty).

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****21. Analysis of charitable funds (Continued)**

- FareShare – FareShare UK National Lottery Community Fund; Community Food Member and volunteer development.
- FareShare – Merchants House of Glasgow; Move On FareShare Volunteer Employability Project.
- FareShare – FareShare UK - Scottish Government EU Exit; Mitigation against the potential impact of EU Exit on vulnerable communities affected by food insecurity.
- FareShare – National Lottery Community Fund Grant covers MOFVEP Employability training for vulnerable young people.
- FareShare- Scottish Children’s Lottery - To fund transport, salary costs, PPE, volunteer and transport costs for FSGWS.
- FareShare- Tesco Bags of Help COVID-19 Communities Fund; Emergency payment for food.
- Family Food Service – Robina Goodlad Family Trust; Family Food Service.
- Family Food Service – Scottish Government’s Aspiring Communities Fund supported by the European Social Fund; For Family Food Service Holiday Hunger Network.
- Wood Recycling – Zero Waste Scotland/ European Regional Development Fund; Develop a successful trading model, leading to behaviour change in the building trade to recognise waste wood as a valuable resource.
- Wood Recycling – Coronavirus Job Retention Scheme; Wage support for staff furloughed due to Coronavirus.
- Wood Recycling – Inspiring Scotland; For Wood Recycling project.
- Wood Recycling – The Swinton Paterson Trust; Move On Wood Recycling tools and training.
- Wood Recycling – Dr Guthrie’s Association; Move On Wood Recycling tools and training.
- Wood Recycling- Community Resources Network Scotland; woodworking workshops
- Training – SCVO/Community Jobs Scotland; Salary payments for trainees.
- Training – Wheatley Group; Salary payments for trainees.
- The Fixed Asset Fund represents the net book value of assets acquired under using restricted funds which still carry continuing restrictions.

22. Net assets over funds

As at 31 March 2021	Unrestricted Funds	Restricted Funds	Total 2021 £
Fixed assets	37,009	183,470	220,479
Stocks	13,224	-	13,224
Debtors	191,797	-	191,797
Cash at bank	842,536	59,939	902,475
Current liabilities	(423,013)	-	(423,013)
Provision for liabilities	(10,000)	-	(10,000)
	<u>651,553</u>	<u>243,409</u>	<u>894,962</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****22. Net assets over funds (continued)**

As at 31 March 2020	Unrestricted Funds	Restricted Funds	Total 2020 £
Fixed assets	21,572	124,890	146,462
Stocks	2,096	-	2,096
Debtors	413,447	873	414,320
Cash at bank	341,137	68,601	409,738
Current liabilities	(474,806)	-	(474,806)
Provision for liabilities	(10,000)	-	(10,000)
	<u>293,446</u>	<u>194,364</u>	<u>487,810</u>

23. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per the Statement of Financial Activities)	407,152	45,646
Adjustments for:		
Depreciation charges	34,382	20,238
Dividends, Interest, and rents from investments	(689)	(940)
Decrease/(increase) in debtors	222,523	(181,495)
(Decrease)/increase in creditors	(51,793)	330,932
(Increase) in stock	(11,128)	(727)
Net cash provided by operating activities	<u>600,447</u>	<u>213,654</u>

24. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	902,475	409,738
Total cash and cash equivalents	<u>902,475</u>	<u>409,738</u>

25. Operating lease commitments

At the year-end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	Equipment		Land and Buildings	
	2021 £	2020 £	2021 £	2020 £
Less than 1 year	2,436	2,325	94,500	102,350
Between 2 and 5 years	4,352	6,619	244,000	292,500
In more than 5 years	-	-	-	46,000
	<u>6,788</u>	<u>8,944</u>	<u>338,500</u>	<u>440,850</u>