

CHARITY NO: SC026983

COMPANY NO: SC178293

**MOVE ON
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees Lisa Dawson
Yasmin Nabi
Ash Mohammed (Chairperson)
Kaja Czuchnicka (resigned 27.06.23)
Helen McCann
Rachael Elspeth Robertson (Treasurer)
Alice Ransom (resigned 27.09.22)
David Strain

Executive Director John M Hinton

Principal Office 4th Floor
24 St Enoch Square
Glasgow
G1 4DB

Charity Number: SC026983

Company Number: SC178293

Independent Auditors Wylie & Bisset (Audit) Limited
168 Bath Street
Glasgow
G2 4TP

Bankers The Co-operative Bank PLC
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Southway
Skelmersdale
WN8 6NY

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Report of the Trustees for the year ended 31 March 2023

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2023.

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.

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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 delivers 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.

Some Service Delivery Highlights 2022/23

- 3 young people pass their practical driving test with our support and training
- 36 young people supported into employment
- 145 young people supported into positive destinations
- 170 tonnes of waste timber re-used, or recycled
- 34,000 hours of volunteers' time donated to support Move On services
- 82,000 people eating food provided by FareShare Glasgow every week
- 3.5 million meals (equivalent) food distributed

Services and their Impact

Current services include:

- 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.

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- Mentoring support for 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 young people with experience of care to participate as 'Young Inspectors' playing an active role in the inspection of social work services in Scotland
- 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, through Move On Wood Recycling (MOWR)
- Provision of fit for purpose surplus food through our FareShare Glasgow and the West of Scotland (FSGWS) franchise to organisations working with people in food poverty
- Driver training through our Driver Employability Training Scheme (DETS)

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 changes, 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.

Literacies – Adult numeracy and Literacy Services

Move On continued to deliver community-based literacy support. However, funding from Glasgow City Council ended in March 2023. This was a significant loss of one of the oldest services delivered by Move On. However, literacies remain a key focus of all employability support delivery and will be linked with the No One Left Behind (NOLB) provision and Paid Placement programmes from 2023.

New funding was secured for numeracy skills and development which will be delivered to young people and volunteers by the literacy team. There is an opportunity to gain additional funding to work with increased numbers of people in 2023/24. This will bring much needed support as often numeracy skills are a key requirement for sector-based employment. Again, these will be embedded into the overall employability offer.

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Befriending

Move On continues to work in partnership with Link Living, providing befriending support to young people experiencing homelessness.

Staff have worked closely with young people to arrange meetings in their local community and take slower incremental steps to allow them to feel confident to meet befrienders. Move On has also worked closely with the Link Living team to establish new referrals and develop action plans to support young people, intervening at earlier stages before they leave supported accommodation.

Move On was awarded the Quality in Befriending Award in September 2022.



Mentoring

Many young people we supported are still feeling the impacts of the pandemic, particularly lockdown, school closure and increased tensions and challenges in the family home. As a result, many experienced greater levels of anxiety, apathy and feelings of hopelessness. A key part of mentoring and working in a trauma informed way is supporting young people to build their social networks and resilience as the 'small' interactions and experiences they have each day is key to their recovery from trauma and for their general wellbeing. We work with them on establishing goals and building on what works for them and this has a significant impact. We work in collaboration with young people with a focus on empowerment.

Keeping all the Trauma Principles in mind (Safety, Trust, Choice, Collaboration and Empowerment) we know that the young people and volunteers think Trust and Safety are key, based on the feedback they have given us since starting this approach and we work to these principles within Move On.

Increasingly young people referred to the service require more one to one intensive support before being matched with a volunteer mentor. Subsequently, we continue to offer 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 32 mentor matches at any one time. We had 78 active mentors at the year end. This was well down on our mentor numbers the previous year (a 28% drop and mentor recruitment has been stepped up as a result).

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Young Inspection Volunteers

This is a key partnership between young people with experience of care, the Care inspectorate and Move On. With training and support from Move On, young people with experience of care play an active role in the inspection and improvement of Scottish social care and support services.

This year has seen a focus on training, recruitment, and a return to face-to-face inspection work for our volunteers. Volunteers have welcomed being able to get back out on inspections in person and we have supported them with this transition on 8 inspections. Move On has also been able to offer volunteers a range of additional training including LGBT and Mental Health Awareness. Staff have continued to provide additional mentoring support, food vouchers, utility top ups and sign posted volunteers to specialist services.

This year we have trained a total of 6 new volunteers (although planned training in November 2022 had to be cancelled due to low numbers). This resulted in us training 1 new volunteer on a one-to-one basis. In July 2023 we ran our first face to face YIV training since the pandemic. We trained 5 new volunteers who successfully completed the induction training. We also continue to support and work with 6 existing YIVs who continue to sustain volunteering.

Young Funders

As part of the legacy of our Young Funders Project we have delivered 2 Personal Development Groups for young people this year. These 6-week groups took place in August 2022 and March 2023. A total of 12 young people took part in these groups gaining qualifications including their Community Achievement Awards and Core Skills. There were excellent outcomes with at least 5 accessing our mentoring service for follow on support and others accessing our in-house counselling service, college and employment. Feedback highlighted that the course improved social development, teamwork skills, confidence, and communication among participants.

One of the participants provided us with this feedback since gaining employment as a social care worker:

“I’d like to take the time to highlight how the Personal Development course with Move On has positively impacted me, my life, and my future prospects. I have gained a remarkable amount of skills and knowledge of a working environment which has helped me become a better care worker and a better listener...The outings were fun and engaging and I particularly enjoyed the transport museum and visiting the FareShare depot. I must admit, I was very anxious coming into this course and like anything else there were some challenges, but I thankfully managed to overcome them with you guys’ support.”

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Personal Development group taking part in Glasgow sightseeing tour

ACHIEVEMENTS AND PERFORMANCE

Our People, The Challenges and Successes

Impact of Pandemic and Cost of Living Crisis

Move On's people are central to delivering on our mission and vision. Without our skilled and dedicated staff and volunteers we would simply be unable to provide the support, training and guidance for the people who rely on us. While the pandemic was very much behind us at the start of the financial year, we still experienced multiple Covid cases within our staff and volunteer teams and in response re-introduced twice weekly lateral flow testing for short periods. Many services returned to face to face working as a default, with some parts of delivery (for example mentor recruitment) continuing to be carried out on-line. We were able to continue to offer some staff members opportunities to work from home for part of the working week.

Staff enjoyed getting back into our Glasgow office following the completion of repair works caused by a significant flood and the Edinburgh team members were excited to secure new city centre premises just off the High Street. Following our enforced move from Greenside Place, the Edinburgh team did extremely well managing to work between home and the Melting Pot (a city-centre co-working space) for more than 6 months.

Covid is still a major factor in the lives of those we support, particularly impacting motivation, social networks, and mental health. Subsequently the cost-of-living crisis, particularly the increase in food and utilities costs has caused increased levels of stress and anxiety, not only among our service users, but also for staff and volunteers. In response Move On has increased the practical support we offer service users and volunteers in terms of support with these costs.

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In addition to a cost-of-living increase in April, Move On staff were given a one-off payment in December in acknowledgement of the impact of increased prices.

Listening to staff feedback, the counselling service has now been made available for staff to access anonymously.

The Health and Wellbeing Committee (HWC)

The HWC has now established itself as a vital part of Move On's approach to supporting our staff team. Its work has continued and been well received by the wider staff team throughout the year. Committee members wrote:

This year the H&W cttee gathered the views of colleagues by conducting a Survey Monkey with staff on which activities and offers were most popular and this has helped us create a framework of offers for the year.

At the moment we have allocated £1,000 to each site to be spent on Health and Wellbeing activities according to the desires of each team. In Edinburgh and Glasgow offices, this has largely been used for occasional staff meals, breakfast rolls and hot drinks for meetings. From this allocation, staff have been given a £50 allowance to be spent on various health and wellbeing purchases such as bikes, massages and garden items. We also offer 2 £20 supermarket vouchers, 2 £20 wellbeing vouchers a cinema voucher and chocolates made by Grace Chocolates which are handmade by women who have experienced the criminal Justice system.

We have recently invited colleagues who are long term sick or going on maternity leave to opt in or out of social get togethers from the Wellbeing Cttee. This will help people feel connected to the team during their absence as well as continue to receive vouchers and other treats. We have also started to think about how the Health and Wellbeing group can support colleagues who are going through the menopause, which will be progressed next year.

The (Glasgow) committee favours a holistic approach that tackles physical and mental wellbeing. Over the last year we took part in the step challenge which promoted physical health and fostered some friendly competition between colleagues across all sites. We also held a Eurovision After Party where we decorated our desks around the theme of our chosen country. Other times we hosted potluck lunches where we each brought a dish in and sat down to eat with each other. Monthly coffee and croissant mornings have also gone down a treat. We find these a welcome break from the toils of a busy day as well as being a great way for newer staff to integrate into the team in a relaxed manner. Everyone welcomes the cinema vouchers, pamper treats, and help with shopping. The Health and Wellbeing initiative demonstrates Move On's commitment to investing in staff and it makes us feel more valued.

As in the previous year, 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

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we were able to maintain (and in several areas increase) our support for those who depend on us.



Move On staff on Erasmus trip to Sweden

Erasmus +

Move On is a named partner with GCA and Light on the Path for Erasmus+ staff training programmes. These are excellent opportunities for staff to work in other countries to learn and share best practice in supporting adults in recovery. To date, Move On staff have taken part in a trip to Prague, with another scheduled for Sweden in September. In addition, two trips to Italy and Prague are scheduled for participants only. Sadly, 2023/24 is the final year of the Erasmus+ funded programmes

The Erasmus+ trip I had the opportunity to do in Prague gave me a better understanding of how other countries deal differently but also sometimes quite similarly with a variety of issues. I am quite new to supporting people in recovery within my practice and meeting practitioners and service users throughout the trip allowed me to understand the journey of a person in recovery better and in a broader way than I could have imagined. The charities and institutions in Prague we were able to visit were very impressive and innovative. I have used some of the learning in my practice as I am doing prevention work with young people I work with. I now feel more confident in this aspect of my work and also feel like I have a new network of colleagues that I am able to reach out to.

Louise Stroobant Move On Development Worker Prague trip 2022.

Trauma Informed/Skilled Practice

We continue to develop and imbed our trauma informed and trauma skilled approach. Most staff in Glasgow and Edinburgh offices have completed the 4 modules of the TURAS (Digital

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learning platform for health and social care staff) training online, and we will be offering refresher sessions on

- Trauma Principles
- The United Nations Convention on the Rights of the Child (UNCRC)
- The Promise
- The Window of Tolerance

All volunteer mentors are being offered the TURAS training modules at Trauma Skilled Level. We continue to run staff feedback sessions quarterly.

The Edinburgh and Glasgow Teams both completed Trauma Lens walk throughs of the offices and came up with a list of improvements for each site such as improving signage, providing feedback boxes, planters and benches at the front door and a comfy waiting area, while also recognising the factors we couldn't influence such as street noise, busyness of locations etc. Going forwards, we will be creating a map of services, businesses, and other community locations for people to meet in each locality in both cities to accommodate those who would prefer to avoid the city centre.

The Promise

We are committed to the pledges made in the Independent Care Review and to #KeepThePromise. Looking forward a key priority is Workforce Development. Move On continues to build on our trauma informed approach and policies to ensure that all staff and volunteers are trained to support young people using Choice, Safety, Empowerment, Trust and Collaboration.

Move On is also committed to building a rights-based approach and we will develop our staff and volunteer training programmes to ensure that our team understand and communicate the importance of the United Nations Convention on the Rights of the Child (UNCRC) and other children's rights to the families and young people we support. The focus for 2023 is to embed the UNCRC into all our work, prioritising employability, and mentoring programmes with a key goal to upskill Mentors in Children's Rights.



LGBT Charter

The LGBT Charter programme supports organisations to ensure that they are as inclusive as possible of the lesbian, gay, bisexual, and transgender community. Throughout this process, we are examining our policies, practices, standards, and communications to ensure that Move On is a progressive, educated, and inclusive organisation. We want to ensure that we offer a welcoming, safe, and supportive space for our LGBT staff, service users and volunteers, as well as publicly representing our allyship to the wider LGBT community. This also contributes

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to our trauma informed focus, as young people in the LGBT community have a high risk of trauma due to their experiences of bullying.

Move On was delighted to receive the LGBT Charter at Silver level in July 2023. Huge thanks go to the staff, volunteers and service users who progressed this.

LGBT timeline, created by our Young Person's LGBT Group, on display in our Edinburgh office



Volunteers

As at 31 March 2023, Move On had a volunteer team (not including Board members) of 154 active volunteers, based between our 4 sites (166 as at 31.03.22). This is a small reduction on the previous year and reflects the growing impact of the cost-of-living crisis which is impacting volunteer numbers across Britain, with people having less time, energy and “headspace” to volunteer. If this trend continues, this would be problematic, as 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:

- 5 regular volunteers with Move On Wood Recycling
- 78 mentors
- 6 befrienders
- 54 FareShare “core” volunteers
- 11 Young Inspection 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 Glasgow and the West of Scotland social enterprise (FSGWS). Tasks include driving our refrigerated vans and

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making deliveries, greeting customers, collecting food, making up food orders, ensuring the warehouse is tidy and clean and sorting, weighing and storing food.

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 vans, de-nailing and sorting wood, sanding and upcycling by creating a range of attractive wooden products for sale.

Move On Wood Recycling volunteers Finlay and Xander



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.

Volunteer Connection Group

The Volunteer Connection Group (VCG) has continued to meet monthly over the past year. The VCG recently undertook an equal opportunities survey with other volunteers and reviewed the results. They met with the young people's Champions Group to look specifically at the result of the equal opportunities survey and to find out how the mentees felt about the process of being in a mentoring match. They have also been closely involved with the MO board in recruiting and appointing Move On's first ever Volunteer Champion.

The VCG identified that it can be lonely as a mentor, particularly if unmatched, when they risk feeling detached. In light of this feedback, staff put in place a system to ensure unmatched mentors are assigned a named contact who keeps in touch with them providing informal support and supervision where necessary. They are also sent out regular updates from the mentoring coordinator. Going forward the group are working on:

- Recruiting more members
- Completing a Trauma Lens walk through.
- Exploring ways to engage volunteers in MOWR/Fareshare
- Continuing to work on the volunteer strategy.
- Working with the Volunteer Champion to shape this new role.

We calculate that between April 2022 and March 2023, our volunteers contributed almost 34,000 hours of their time to Move On, which equates to a time commitment of 18.5 full time staff members (and a notional salary bill of around £500,000).

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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.

Our fourth year as a member of the portfolio continued to be successful, despite the many challenges posed by the pandemic. The great majority of the 174 young people we supported experienced significant progress in their lives:

- 36 young people secured employment.
- 52 moved into, or sustained training and education opportunities
- 54 secured structured volunteering opportunities
- 3 young people were supported into apprenticeships and self-employment.

In all 145 young people (83% of those we supported) achieved positive destinations. The fact that more than one quarter of them were supported into secured employment, self-employment or apprenticeships is a real testament to our services successfully preparing people for the world of work and of course to the young people themselves, especially considering the significant barriers young people are facing in their day to day lives.

74 (43%) of the young people gained recognised qualifications. In addition, many achieved softer outcomes such as gaining confidence, growing positive social networks, and increasing basic work skills.

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.

Through promoting a cost-effective and environmentally low impact wood collection model, we have encouraged local businesses to use us as their preferred waste wood contractor. Between April 2022 and March 2023, we collected 170 tonnes of wood and re-used 70 tonnes of this waste timber, accounting for 41% of all the timber we collected. The remaining timber was recycled into wood chip. Our ambition is to re-use more than 75% of the timber we collect by 2025.

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We estimate that recycling a tonne of wood waste by chipping, releases a half tonne of CO₂ into the atmosphere compared with re-use. Our wood re-use saved 35 tonnes of CO₂. Our model also reduces the use of virgin timber (and the energy and pollution associated with processing, importing, and distributing it) and reduces CO₂ emissions. Had the wood we collected gone to landfill, more than 112 tonnes of CO₂ would have been released (wood waste is responsible for around 5% of UK landfill emissions).



From a record number of entrants, MOWR was shortlisted for a prestigious VIBES - Scottish Environment Business Award. Since 1999, the VIBES Awards has recognised businesses that have championed sustainability by identifying ways to tackle the impact on the planet by reducing consumption of its resources. We were nominated for an award in the Circular Scotland category. While unfortunately we were not the winner in our category, this proved a great boost for the team, service users and volunteers.

MOWR has been working with other circular economy partners in Edinburgh and we have been exploring how we can co-operate and collaborate, to really promote and grow the circular economy within the city. While plans are at an early stage, our ambitions are high.

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 people in the community struggling with food poverty. 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, animal feed, or anaerobic digestion and towards community-based agencies delivering essential services and supporting those on the edges of our community. 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.

As in the previous year, we continued to focus on our core model of distributing surplus fit for purpose food donated by the UK food and drink industry (as opposed to being a distributor of purchased food, responding to crisis). The continuing move away from purchased food saw our food volumes reduce, compared to the highest point during the pandemic as well as supply of certain kinds of product, (particularly chilled and high protein), decrease. Global issues including the HGV driver shortage, the war in Ukraine, poor weather in Spain and North Africa and the cost-of-living crisis all contributed to a drop in food volumes. As the cost-of-living crisis deepened, supermarkets responded by reducing product lines (in some cases by 12%), as well as significantly increasing “yellow stickering” (discounting stock near its use by date) and providing more near best before dated food to employees. Despite these challenges the

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FareShare UK food team opened up new opportunities to secure surplus food and FSGWS responded through taking on our first lorry (7.5 tonne truck), enabling us to collect more from local suppliers.

Over the year, through FSGWS, we distributed the equivalent of more than 3.5 million meal portions (a 1% increase on the previous year). In the final quarter alone, (Jan – March) we distributed food equivalent to 937,000 meal portions and as at the end of

March, more than 82,000 beneficiaries were accessing our food every week, supported by 96 charities and social enterprises accessing our food.



FareShare Glasgow and the West of Scotland volunteer June

Driver Employability Training Scheme (DETS)



Teigan, one of three young people who have passed their practical driving test through the DETS programme.

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Our new Driver Employability Training Scheme (or DETS) is an ambitious programme, inspired by the huge increase in on-line delivery during the pandemic. The inspiration behind DETS was threefold:

- driving is a vital employability skill and young people from low-income families face huge barriers in gaining this qualification.
- logistics, warehousing and home delivery all grew during the pandemic and continue to do so
- having access to a pool of trained and motivated drivers would be good business for Move On's social enterprises.

By March 2023, 15 young people had begun driving lessons and 13 had passed their theory test. Of the four participants who had sat their practical test, three of them were successful.

Move On Services – Evaluation, Development and Endings

The service review undertaken to ensure ongoing relevance in a post-pandemic landscape has now become an ongoing process of service delivery, evaluation, and development. Some changes have been unwelcome, for example closure of a service as a result of the loss of funding. More positively new services have commenced as we have been able to secure additional funding. Other changes are a result of service user and volunteer feedback and service improvement work.

With the financial support of the Life Changes Trust, Move On had been delivering mentor training and consultation support to Champions Boards across Scotland, with a particular focus on young people involved in the criminal justice system. Despite excellent user feedback, the service ended, with the end of the available funding.

Move On - Successful Rebrand

Following the Move On rebrand launch in October 2021, all areas of the business have now successfully adopted our new visual imagery. On a practical level, this involved the rollout of a range of new Move On branded materials, including our information leaflets, stationery, social enterprise uniforms and event t-shirts, banners, and new wraps for the vehicles used at both social enterprises.

Move On's Funding Sources

Despite another challenging year for fundraising, income generated through Trust and Foundations is still our most successful income stream. However, this is a highly competitive funding stream and applications received by grant givers are at an all-time high with a large percentage feeding back they are oversubscribed.

On a positive note, we managed to secure a significant grant for unrestricted funds for three years and have received continued support from many of our regular grant givers.

Move On would like to acknowledge the vital support of the following statutory/private sector funders and partners: City of Edinburgh Council (Young Person's Guarantee), FareShare UK,

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Glasgow City Council (Transition Support Fund), Glasgow Health & Social Care Partnership and the National Lottery Community Fund (Awards for All and Young Start).

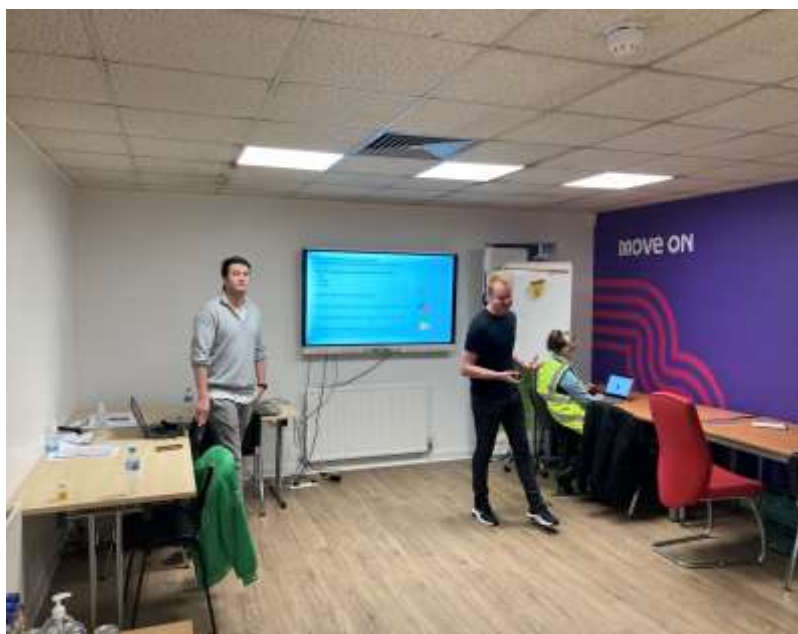
Additionally, we are grateful for the generous financial support of the following charitable trusts and foundations: Arnold Clark Community Fund, Batchworth Trust, Bellahouston Bequest Fund, Percy Bilton Charity, Corra Foundation, Cruden Foundation, David Doig Foundation, Dr Guthrie's Association, Findlay Charitable Trust, Gordon Fraser Charitable Trust, Hugh Fraser Foundation, The Gannochy Trust, Garfield Weston, Robina Goodlad Memorial Trust, Hedley Foundation, Agnes Hunter Trust, Inspiring Scotland, JTH Charitable Trust, KPE4 Charitable Trust, W M Mann Foundation, Nancie Massey Charitable Trust, Murgitroyd Foundation, Ponton House Trust, Robertson Trust, Russell Trust, Scottish Book Trust, Scottish Children's Lottery, Scottish Power Foundation, Souter Charitable Trust, Stafford Trust, Tillyloss Trust and John Watson's Trust.

Corporate partners

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

Amazon Smile, Deloitte, Barratt Homes, Merchant City Yoga, National Westminster Bank (Operational Risk Management team), Zurich Insurance, Scottish Power, BP, iMultiply and James Jones and Sons Limited.

Deloitte, Barratt Homes, Merchant City Yoga, National Westminster Bank and Zurich Insurance continued their long-term relationships with Move On, offering a range of financial and practical support, including fundraising events, donations, pro-bono support to design a recipe book resource for users of our FareShare service, volunteering at our FareShare warehouse, and facilitating employability sessions.



Deloitte staff facilitating a session on financial awareness

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Deloitte's support marks the beginning of our three-year extension as their Glasgow charity partner. The renewed relationship has been bolstered by the creation of a new staff team to lead the partnership, sparking fresh ideas of support including a "Donate an hour of your salary" fundraising campaign for all staff, and facilitating sessions on "Personal Branding" and "Creativity, Innovation & Entrepreneurial Thinking" for all young people on our new Training for Work employability programme.



Striking piece of elm donated by James Jones & Sons Limited

James Jones and Sons Limited have donated a large stock of valuable hardwoods, including oak, elm, yew, and sycamore. As well as increasing our profit margins, these unique and eye-catching pieces have boosted our marketing, with social media posts featuring photos of their striking features seeing a spike in reach and engagement.

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 is 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 achieve our income targets for our two social enterprises.
- Failing to achieve our income targets from grants, operating in what is an increasingly competitive environment.
- An accident involving an employee, trainee, volunteer or visitor and potential resulting injury.
- Failure to recruit and sustain volunteers.
- Not achieving our ambition to grow the value of financial support from the corporate sector.

Strategies for addressing the identified risks include:

- Ensuring the MOWR team work increasingly closely with the marketing and coms team

MOVE ON (A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2023

- Increase marketing and coms capacity to improve promotion of MOWR.
- Working to maximise food volumes coming into our Glasgow depot, enabling us to grow membership and income, with particular focus on local collection.
- Focused approach to grant application development and submission, building on previous experience and funder feedback.
- Continue to focus on improving health and safety in all Move On bases, with support from FareShare UK and Worknest
- Ongoing focus on volunteer recruitment and work with Volunteer Connection Group and new Volunteer Champion to improve volunteer retention.
- Increase marketing and coms resources to proactively attract new corporate partners.

Plans for the Future

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

- For FSGWS, we will continue to improve our systems, better operating a fast-paced warehouse environment, while ensuring a safe and supportive working environment for staff, volunteers, and community partners. In addition, we will look to increase food secured locally, locally making best possible use of our new 7.5 tonne truck lorry.
- For MOWR, our newly appointed Manager will improve financial sustainability through focusing on more profitable areas of the business while ensuring improved customer service. Supporting and focusing the team will help ensure that we get the most out of our volunteers and staff.
- For our mentoring and befriending services, we will improve the support we offer, particularly in relation to the deteriorating mental health and growing anxiety among the young people we work alongside. Ongoing roll out of our trauma informed/skilled approach will support this, as will offering more “pre-mentoring” intensive 1:1 support. An increased focus on children’s rights and our achievement of the LGBT charter will also help this work.
- We are keen to grow the value of our forklift training offer, attracting more customers.
- We look forward to investing more into corporate relationships and building deeper and more meaningful and successful partnerships with existing partners, while developing new partnerships.
- We have developed a strong partnership with three key community anchor organisations in North Edinburgh: Fresh Start, North Edinburgh Arts and Spartans Community Football Academy. Together we have formed the “NESSIE” partnership, securing the necessary funding to allow us to develop new ways of supporting and engaging with the local community in North Edinburgh.

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 changes to Move On’s Articles, which are currently with OSCR for their consideration and approval.

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

Report of the Trustees for the year ended 31 March 2023

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.

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 and Board members themselves.

Financial Review

The charity generated a deficit of £135,317 (2022: deficit of £3,778). Total income amounted to £1,651,359 (2022: £1,695,125), of which £967,682 (2022: £1,042,944) was related to restricted projects and £683,677 (2022: £652,181) to unrestricted funds.

At the balance sheet date, the unrestricted funds were £590,807 (2022: £623,324) with £165,060 (2022: £267,860) 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.

Free reserves, being unrestricted and undesignated funds not represented by tangible fixed assets, should be between three and six months of expenditure or around £450,000 to £890,000. 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 £501,361 (being total of unrestricted funds less amounts of £49,446 tied up in fixed assets and £40,000 designated for the dilapidations fund) representing between three and four months of expenditure.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2023

Key Management Personnel

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

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

Key management personnel sit within the standard pay structure, and receive the same incremental and cost of living increases agreed by the board for all staff. The pay structure was agreed by the board in 2019/20 following a salary review and benchmarking exercise.

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 2023

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
46682ACC3DD14FC...

Name: Ash Mohammed (Chair)

Date: 3 October 2023

DocuSigned by:
Rachael Robertson
CDA4CB51F707452...

Name: Rachael Elspeth Robertson

Date: 3 October 2023

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 2023

Opinion

We have audited the financial statements of Move On (the 'charitable company') for the year ended 31 March 2023 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 2023, 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 2023**

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 pages 21 and 22, 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 2023**

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

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
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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF MOVE ON
FOR THE YEAR ENDED 31 MARCH 2023

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

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/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. 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 2023**

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.

Claire Dalrymple FCCA
Senior statutory auditor
For and on behalf of Wylie & Bisset (Audit) Limited, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Date: 3 October 2023

Wylie & Bisset (Audit) Limited 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 2023**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income and endowments from:							
Donations and legacies	5	71,574	-	71,574	36,482	-	36,482
Charitable activities	6	602,983	967,682	1,570,665	606,140	1,042,944	1,649,084
Other trading activities	7	875	-	875	1,505	-	1,505
Investments	8	1,114	-	1,114	521	-	521
Other incoming resources	9	7,131	-	7,131	7,533	-	7,533
Total Income		683,677	967,682	1,651,359	652,181	1,042,944	1,695,125
Expenditure on:							
Raising funds							
Raising donations & legacies	10	31,810	-	31,810	32,890	-	32,890
Charitable activities	12	684,384	1,070,482	1,754,866	647,520	1,018,493	1,666,013
Total Expenditure		716,194	1,070,482	1,786,676	680,410	1,018,493	1,698,903
Net (expenditure) / income for the year and net movement in funds		(32,517)	(102,800)	(135,317)	(28,229)	24,451	(3,778)
Funds reconciliation							
Total Funds brought forward	21	623,324	267,860	891,184	651,553	243,409	894,962
Total Funds carried forward	21	590,807	165,060	755,867	623,324	267,860	891,184

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 2023

	Note	2023 £	2022 £
Fixed assets:			
Tangible assets	16	214,022	199,972
Total fixed assets		<u>214,022</u>	<u>199,972</u>
Current assets:			
Stock		3,128	18,165
Debtors	17	191,124	198,737
Cash at bank and in hand	24	711,069	821,545
Total current assets		<u>905,321</u>	<u>1,038,447</u>
Liabilities:			
Creditors falling due within one year	18	<u>(363,116)</u>	<u>(346,875)</u>
Net current assets		542,205	691,572
Provisions for liabilities and charges	20	(360)	(360)
Net assets		<u>755,867</u>	<u>891,184</u>
The funds of the charity:			
Restricted income funds	21	165,060	267,860
Unrestricted funds	21	590,807	623,324
Total charity funds		<u>755,867</u>	<u>891,184</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:

 46682ACC3DD14FC...

Name: Ash Mohammed (Chair)

Date: 3 October 2023

DocuSigned by:

 CDA4CB51F707452...

Name: Rachael Elspeth Robertson

Date: 3 October 2023

REGISTERED COMPANY NO: SC178293

MOVE ON
(A company limited by guarantee)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 31 MARCH 2023

	Note	Total Funds 2023 £	Prior Year 2022 £
<i>Cash flows from operating activities:</i>			
Net cash (used)/provided by operating activities	23	(54,468)	(53,582)
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		1,114	521
Purchase of property, plant and equipment		(57,122)	(27,869)
Net cash (used in) investing activities		(56,008)	(27,348)
Change in cash and cash equivalents in the year		(110,476)	(80,930)
Cash and cash equivalents brought forward	24	821,545	902,475
Cash and cash equivalents carried forward	24	711,069	821,545

MOVE ON

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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.

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****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 2023****(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 2023****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 (2022: £Nil). There were no expenses paid to trustees during the year (2022: £28 paid to one trustee). No expenses were waived by trustees (2022: £Nil). Two related parties paid monthly unconditional donations totalling £1,910 (2022: £2,300) throughout the year.

5. Income from donations and legacies

	2023	2022
	£	£
Donations	71,574	36,482
	<u>71,574</u>	<u>36,482</u>

6. Income from charitable activities

	2023	2022
	£	£
Social Enterprise	797,934	629,683
Support	197,602	236,812
Training & Employability	575,129	782,589
	<u>1,570,665</u>	<u>1,649,084</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****7. Income from other trading activities**

	2023	2022
	£	£
Training & consultancy fees	875	1,505
	<u>875</u>	<u>1,505</u>

8. Investment income

	2023	2022
	£	£
Bank Interest	1,114	521
	<u>1,114</u>	<u>521</u>

9. Other incoming resource

	2023	2022
	£	£
Other income	7,131	6,928
Coronavirus Job Retention Scheme Monies	-	605
	<u>7,131</u>	<u>7,533</u>

10. Raising funds

	Direct Costs £	Support Costs £	Total 2023 £
Staff costs	31,810	-	31,810
	<u>31,810</u>	<u>-</u>	<u>31,810</u>

	Direct Costs £	Support Costs £	Total 2022 £
Staff costs	32,890	-	32,890
	<u>32,890</u>	<u>-</u>	<u>32,890</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****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	2023 Total allocated £	Social Enterprise £	Support £	Training & Employability £	Governance £	Basis of Apportionment
Staff costs	222,530	79,122	87,308	49,424	6,676	Staff time
Administration	8,617	3,150	3,467	2,000	-	Staff time
Insurance	1,426	521	574	331	-	Staff time
Bank Charges & Commission	2,530	925	1,018	587	-	Staff time
Professional fees	45,306	16,562	18,228	10,516	-	Staff time
Publicity	7,566	2,766	3,044	1,756	-	Staff time
Telephone	5,439	1,988	2,189	1,262	-	Staff time
Travel & Transport	3,126	1,142	1,258	726	-	Staff time
Volunteer & service user costs	538	197	216	125	-	Staff time
Miscellaneous	765	280	307	178	-	Staff time
Depreciation	43,072	15,745	17,330	9,997	-	Staff time
Total	340,915	122,398	134,939	76,902	6,676	

Cost type	2022 Total allocated £	Social Enterprise £	Support £	Training & Employability £	Governance £	Basis of Apportionment
Staff costs	166,902	59,343	65,483	37,069	5,007	Staff time
Administration	12,571	4,595	5,058	2,918	-	Staff time
Insurance	1,405	514	565	326	-	Staff time
Professional fees	133,572	48,828	53,742	31,002	-	Staff time
Publicity	8,231	3,009	3,312	1,910	-	Staff time
Telephone	3,306	1,209	1,330	767	-	Staff time
Travel & Transport	9,653	3,529	3,884	2,240	-	Staff time
Volunteer & service user costs	2,728	997	1,098	633	-	Staff time
Miscellaneous	769	281	310	178	-	Staff time
Depreciation	48,376	17,684	19,464	11,228	-	Staff time
Total	387,513	139,989	154,246	88,271	5,007	

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****11. Allocation of governance and support costs (Continued)**

Governance costs:	2023	2022
	£	£
Audit Fee	4,793	3,336
Accounts preparation	2,520	2,447
Directors meetings expenses	-	-
Support costs	6,676	5,007
	<u>13,989</u>	<u>10,790</u>

Allocation of governance and other support costs:	Support Costs	Governance	2023
			£
Social Enterprise	122,398	5,114	127,512
Support	134,939	5,628	140,567
Training & Employability	76,902	3,247	80,149
Total allocated	<u>334,239</u>	<u>13,989</u>	<u>348,228</u>

Allocation of governance and other support costs:	Support Costs	Governance	2022
			£
Social Enterprise	139,989	3,944	143,933
Support	154,246	4,342	158,588
Training & Employability	88,271	2,504	90,775
Total allocated	<u>382,506</u>	<u>10,790</u>	<u>393,296</u>

12. Analysis of expenditure on charitable activities

	Social Enterprise	Support	Training & Employability	Total 2023
	£	£	£	£
Staff costs, training & recruitment	237,359	162,616	408,562	808,537
Administration	3,186	814	235	4,235
Professional fees	6,731	3,113	3,690	13,534
Property Costs	155,046	23,498	25,221	203,765
Publicity	626	1,538	1,418	3,582
Telephone	5,001	4,799	3,833	13,633
Travel & transportation	60,993	2,475	2,497	65,965
Volunteer & service user costs	39,905	21,145	27,840	88,890
Bank interest and commission	3,022	-	-	3,022
MOWR Operational Costs	12,592	-	-	12,592
Fareshare Operational Costs	140,439	-	-	140,439
Miscellaneous expenses	41,546	1,313	5,585	48,444
Governance costs (note 11)	5,114	5,628	3,247	13,989
Support costs (note 11)	122,398	134,939	76,902	334,239
	<u>833,958</u>	<u>361,878</u>	<u>559,030</u>	<u>1,754,866</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****12. Analysis of expenditure on charitable activities (Continued)**

	Social Enterprise	Support	Training & Employability	Total 2022
	£	£	£	£
Staff costs, training & recruitment	175,729	237,526	431,288	844,543
Administration	3,157	474	226	3,857
Professional fees	12,545	3,836	3,299	19,680
Property Costs	78,034	30,562	30,785	139,381
Publicity	8,513	618	1,193	10,324
Telephone	6,629	5,393	4,215	16,237
Travel & transportation	36,309	1,493	341	38,143
Volunteer & service user costs	33,704	21,140	56,183	111,027
Bank interest and commission	2,873	-	-	2,873
MOWR Operational Costs	15,504	-	-	15,504
Fareshare Operational Costs	9,731	-	-	9,731
Miscellaneous expenses	58,004	1,307	2,106	61,417
Governance costs (note 11)	3,944	4,342	2,504	10,790
Support costs (note 11)	139,989	154,246	88,271	382,506
	<u>584,665</u>	<u>460,937</u>	<u>620,411</u>	<u>1,666,013</u>

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

	2023	2022
	£	£
Salaries and wages	950,602	959,164
Social security costs	67,086	53,994
Employer contributions to defined contribution pension schemes	21,664	18,278
Total staff costs and employee benefits	<u>1,039,352</u>	<u>1,031,436</u>

No employees received remuneration in excess of £60,000 in the year.

One employee received a settlement payment totalling £11,102 during the year (2022: none)

	2023	2022
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>47</u>	<u>52</u>

	2023	2022
	£	£
Key Management Personnel remuneration	<u>110,501</u>	<u>105,073</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****14. Net income/(expenditure) for the year**

This is stated after charging:	2023	2022
	£	£
Depreciation	43,072	48,376
Auditor's remuneration:		
Audit fees	4,793	3,336
Accountancy services	2,520	2,447
	<u>2,520</u>	<u>2,447</u>

15. Government Grants

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

Scottish Government - £199,942 (2022: £58,815). 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 - £36,447 (2022: £33,797). The funding was received for a combination of projects, such as Co-operative Glasgow and the Move on Learning service..

City of Edinburgh Council - £62,352 (2022: £38,215). The funding was received for the Link Living project and volunteering for disadvantaged young people.

Young Persons Guarantee - £nil (2022: £17,000). The funding was received for the employability programme for disadvantaged young people in Edinburgh

Government Covid-19 Retention Scheme - £nil (2022: £605). This funding was received for employee wage support because of Coronavirus.

NHS Lothian - £nil (2022: £11,366). This funding was received for tobacco prevention mentoring and group training.

Community Based Adult Learning - £nil (2022: £19,277). This funding was received in relation to improving access and participation in learning for adults.

NHS Greater Glasgow & Clyde - £nil (2022: £3,200). This funding was received in relation to mental health anti-stigma projects.

Edinburgh HSCP - £18,750 (2022: £nil). This funding was received in relation to the North Edinburgh Support Service consortium project.

Glasgow HSCP Mental Wellbeing Fund - £12,245 (2022: £nil). This funding was received in relation to delivering enhancements to the system of mental health support available to children, young people and families in their local communities in circumstances where a clinical intervention is not required.

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 2023****16. Tangible Fixed Assets**

	Property Improvements £	Office Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost or valuation					
At 1 April 2022	161,035	24,180	41,315	118,048	344,578
Additions	7,941	21,949	2,401	24,831	57,122
Disposals	-	-	-	-	-
At 31 March 2023	<u>168,976</u>	<u>46,129</u>	<u>43,716</u>	<u>142,879</u>	<u>401,700</u>
Depreciation					
At 1 April 2022	57,323	10,839	28,958	47,486	144,606
Charge for the year	13,361	5,817	2,874	21,020	43,072
Eliminated on disposals	-	-	-	-	-
At 31 March 2023	<u>70,684</u>	<u>16,656</u>	<u>31,832</u>	<u>68,506</u>	<u>187,678</u>
Net book value					
At 31 March 2023	<u>98,292</u>	<u>29,473</u>	<u>11,884</u>	<u>74,373</u>	<u>214,022</u>
At 31 March 2022	<u>103,712</u>	<u>13,341</u>	<u>12,357</u>	<u>70,562</u>	<u>199,972</u>

17. Debtors

	2023 £	2022 £
Trade debtors	70,946	106,939
Other debtors	120,177	91,798
	<u>191,124</u>	<u>198,737</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	51,027	19,465
Deferred income (Note 19)	272,134	245,534
Other creditors	23,752	66,352
Taxation and social security	16,203	15,524
	<u>363,116</u>	<u>346,875</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****19. Deferred income**

	£
Balance as at 1 April 2022	245,534
Amount released to income earned from charitable activities	(245,534)
Amount deferred in year	272,134
Balance as at 31 March 2023	<u>272,134</u>

Deferred income comprises Fare Share fees paid in advance by members and grants received for the year to 31 March 2024.

20. Provision for liabilities and charges

	2023 £	2022 £
Opening provision for dilapidations	360	10,000
Utilised in year	-	(9,640)
Closing provision for dilapidations	<u>360</u>	<u>360</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****21. Analysis of charitable funds**

Analysis of Fund movements 2023	Balance b/fwd 2022 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2023 £
Unrestricted funds					
Fixed Asset Fund	52,636	-	13,598	10,408	49,446
Dilapidations Fund	40,000	-	-	-	40,000
Total designated funds	92,636	-	13,598	10,408	89,446
General funds	530,688	683,677	702,596	(10,408)	501,361
Total unrestricted funds	623,324	683,677	716,194	-	590,807
Restricted fund					
Skills and Employability					
Inspiring Scotland	-	115,611	115,611	-	-
FARE BBFF Grant	-	42,948	42,948	-	-
National Lottery	-	32,345	32,345	-	-
Scottish Book Trust	-	500	500	-	-
Corra Foundation (Venture Scotland)	-	23,197	23,197	-	-
Robertson Trust	-	36,000	36,000	-	-
GCC Transitional Support Fund	-	36,447	36,447	-	-
GCVS Long Term Support Grant	-	28,460	28,460	-	-
Young Persons Guarantee	-	62,352	62,352	-	-
Edinburgh HSCP (NESSIE Consortium)	-	18,750	18,750	-	-
Batchworth Trust	-	10,000	10,000	-	-
Agnes Hunter	-	7,000	7,000	-	-
Robertson Trust (NESSIE Consortium)	-	8,819	8,819	-	-
Robina Goodlad Memorial Trust (FS)	-	2,000	2,000	-	-

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****21. Analysis of charitable funds (Continued)**

Analysis of Fund movements 2023	Balance b/fwd 2022 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2023 £
Mentoring					
Inspiring Scotland Intandem	-	42,362	42,362	-	-
KPE4 Trust	-	17,630	17,630	-	-
Gannochy Trust	-	17,376	17,376	-	-
Glasgow HSCP Mental Welbeing Fund	-	12,245	12,245	-	-
National Lottery Improving Lives	-	11,025	11,025	-	-
Scottish Children's Lottery	-	4,000	4,000	-	-
Souter Charitable Trust	-	3,000	3,000	-	-
Arnold Clark Community Fund	-	2,500	2,500	-	-
Nancie Massie Charitabel Trust	-	2,500	2,500	-	-
Ponton House Trust	-	2,500	2,500	-	-
Gannochy Trust Cost of Living	-	2,376	2,376	-	-
Gordon Fraser Charitable Trust	-	1,500	1,500	-	-
Hedley Foundation	-	1,000	1,000	-	-
JTH Trust	-	500	500	-	-
Tesco Community Grant – Groundwork	-	500	500	-	-
General					
Percy Bilton	-	3,630	-	(3,630)	-
DETS					
Inspiring Scotland Driver Education	28,521	30,696	59,217	-	-
FareShare UK DETS	68,256	-	68,257	-	-
Wood Recycling					
Adapt & Thrive	23,746	-	-	(23,280)	466
AM Pilkington Charitable Trust	-	1,000	1,000	-	-
National Lottery Awards for All	-	7,819	-	(7,801)	18
MOWR Salesperson Costs from NCWRP and GWR	-	5,163	5,163	-	-
ME Swinton Patterson Trust	-	2,000	2,000	-	-
Dr Gutheries Charitable Trust	-	1,000	1,000	-	-
Russell Trust	-	1,000	1,000	-	-
WM Mann Charitable Trust	-	1,000	1,000	-	-
Training					
SCVO/Community Jobs Scotland	-	147	147	-	-
SCVO Kickstart	-	37,980	37,980	-	-
FS Kickstart	-	15,681	15,681	-	-
GCVS LTU Trainees	-	29,793	29,793	-	-

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****21. Analysis of charitable funds (Continued)**

Analysis of Fund movements 2023	Balance b/fwd 2022 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2023 £
Fareshare					
Glasgow City Council	-	-	-	-	-
FSUK Donation in Kind	-	5,000	-	(5,000)	-
Tesco Community Grant – FS Food	-	500	500	-	-
Scottish Pantry Network	-	25,000	25,000	-	-
Scottish Government AFSP	-	13,156	13,156	-	-
Scottish Government Fairer Food Fund	-	44,000	44,000	-	-
Tesco PCP	-	14,766	14,766	-	-
Sainsburys Easter Fund	-	1,929	1,929	-	-
Henry Fraser Foundation	-	3,000	3,000	-	-
FSUK 7.5 Tonne Van	-	15,971	15,971	-	-
FSUK Health & Safety	-	7,003	-	(7,003)	-
FSUK Diesel	-	12,513	12,513	-	-
FSUK Food Purchases	-	142,786	142,786	-	-
Fixed Asset Fund	147,336	-	29,474	46,714	164,576
Total restricted funds	267,860	967,682	1,070,482	-	165,060
TOTAL FUNDS	891,184	1,651,359	1,786,676	-	755,867

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****21. Analysis of charitable funds (Continued)**

Analysis of Fund movements 2022	Balance b/fwd 2021 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2022 £
Unrestricted funds					
Fixed Asset Fund	37,009	-	12,242	27,869	52,636
Dilapidations Fund	40,000	-	-	-	40,000
Total designated funds	77,009	-	12,242	27,869	92,636
General funds	574,544	652,181	668,168	(27,869)	530,688
Total unrestricted funds	651,553	652,181	680,410	-	623,324
Restricted fund					
Skills and Employability					
Inspiring Scotland	-	115,611	115,611	-	-
FARE BBFF Grant	-	44,023	44,023	-	-
Life Changes Trust	-	39,904	39,904	-	-
Robertston Trust	-	36,000	36,000	-	-
GCC Transitional Support Fund	-	33,797	33,797	-	-
National Lottery	-	28,565	28,565	-	-
FARE Connect 2	-	26,798	26,798	-	-
Young Persons Guarantee	-	17,139	17,139	-	-
Community Based Adult Learning Recovery Fund	-	14,357	14,357	-	-
NHS Lothian	-	11,366	11,366	-	-
Bank of Scotland Reach Fund	-	10,572	10,572	-	-
Community Based Adult Learning Fund (Digital Inclusion)	-	4,920	4,920	-	-
Soutar Charitable Trust	-	3,000	3,000	-	-
Souter Charitable Trust	-	2,250	2,250	-	-
Foundation Scotland	-	2,228	2,228	-	-
Tabhair Trust	-	2,000	2,000	-	-
John Watson Trust	-	2,000	2,000	-	-
Agnes Hunter Trust	-	1,750	1,750	-	-
Russell Trust Forum	-	1,500	1,500	-	-
DWF Foundation	-	1,100	1,100	-	-
Rozelle Trust	-	1,100	1,100	-	-
James Wood Bequest Fund	-	667	667	-	-
Scottish Book Trust	-	500	500	-	-
Edinburgh International Book Festival	-	386	386	-	-

MOVE ON
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

21. Analysis of charitable funds (Continued)

Analysis of Fund movements 2022	Balance b/fwd 2021 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2022 £
Mentoring					
Life Changes Trust	-	52,541	52,541	-	-
Inspiring Scotland Intandem	11,658	52,055	63,713	-	-
Lottery Mentoring Grant	28,781	38,215	66,996	-	-
KPE4 Trust	-	28,176	28,176	-	-
Gannochy Trust	-	15,000	15,000	-	-
BBC Children in Need	-	9,037	9,037	-	-
Christina May Hendrie Trust	-	5,000	5,000	-	-
NHS GG&C Anti Sitgma Fund	-	3,200	3,200	-	-
Nancie Massie Charitable Trust	-	2,500	2,500	-	-
STV Winter Fund	-	2,500	2,500	-	-
STV Appeal	-	2,000	2,000	-	-
General					
Deloitte Salesforce Funding	-	59,000	59,000	-	-
Deloitte Digital Connect Grant	-	5,000	5,000	-	-
DETS					
Inspiring Scotland Driver Education	-	30,696	2,175	-	28,521
FareShare UK DETS	-	70,431	2,175	-	68,256
Wood Recycling					
Adapt & Thrive	-	44,746	21,000	-	23,746
AM Pilkington Charitable Trust	-	1,000	1,000	-	-
Cruden Foundation - Volunteer Expenses	-	1,000	1,000	-	-
Sales Post Funding	-	7,059	7,059	-	-
Training					
SCVO/Community Jobs Scotland	-	30,788	30,788	-	-
SCVO Kickstart	-	47,855	47,855	-	-
FS Kickstart	-	46,596	46,596	-	-
Wheatley Trainees	15,667	-	15,667	-	-

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****21. Analysis of charitable funds (Continued)**

Analysis of Fund movements 2022	Balance b/fwd 2021 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2022 £
Fareshare					
FareShare Scottish Gov	-	33,763	33,763	-	-
FareShare UK - AFSP	-	25,052	25,052	-	-
FareShare UK - BLF	3,833	12,000	15,833	-	-
Arnold Clarke Community Fund	-	3,500	3,500	-	-
Endrick Trust	-	3,000	3,000	-	-
FSUK Scottish Transport Fund	-	2,144	2,144	-	-
FSUK LCF Funding	-	2,000	2,000	-	-
Hugh Stenhouse Foundation	-	1,875	1,875	-	-
Trades House of Glasgow	-	1,400	1,400	-	-
Glasgow Digital Inclusion Fund	-	1,282	1,282	-	-
Glasgow City Council	-	1,000	1,000	-	-
Fixed Asset Fund	183,470	-	36,134	-	147,336
Total restricted funds	234,409	1,042,944	1,018,493	-	267,860
TOTAL FUNDS	894,962	1,695,125	1,698,903	-	891,184

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

b) The charity has the following restricted funds:

- Deloitte Salesforce Funding – To support Move On's transition to a salesforce database system.
- Deloitte Digital Connect Grant – To support Move On's participation in the Deloitte Digital Connect programme.
- 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.

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****21. Analysis of charitable funds (Continued)**

- 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 – Life Changes Trust; Peer-led grant making fund for care-experienced young people.
- 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 – GCC Transitional Support Fund; Literacy and numeracy support and creative writing workshops for people of all ages.
- Skills & Employability – Gannochy Trust; Move On Person-Centred Employability Pathway.
- Skills & Employability – Scottish Book Trust; Author visit to creative writing class.
- Skills & Employability – Souter Charitable Trust; Supporting disadvantaged young people to learn to drive.
- 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.
- Skills & Employability – Young Persons Guarantee; Employability programme for disadvantaged young people in Edinburgh.
- Skills & Employability – Community Based Adult Learning Recovery Fund; Literacy support to vulnerable adults through practical work experience to enhance digital skills.
- Skills & Employability – Community Based Adult Learning Fund (Digital Inclusion); Digital skills workshops and 2 laptops to support disadvantaged people in Edinburgh.
- Skills & Employability – NHS Lothian; Work with young people to co-design and facilitate peer-led workshop and learning materials on the use of tobacco.
- Skills & Employability – Bank of Scotland Reach Fund – Literacy support for disadvantaged people.
- Skills & Employability – Foundation Scotland; Development of volunteering strategy.
- Skills & Employability – Tabhair Trust; Supporting disadvantaged young people into employment.
- Skills & Employability – John Watson Trust; Supporting disadvantaged young people into employment.
- Skills & Employability – Russell Trust; Mentoring support for young people.
- Skills & Employability – DWF Foundation; Literacy workshops for young people.
- Skills & Employability – Rozelle Trust; Creative writing workshops.
- Skills & Employability – James Wood Bequest Fund; Supporting disadvantaged young people into employment.
- Skills & Employability – Robina Goodlad Memorial Trust; Funding to support volunteers at FareShare.
- Mentoring – BBC Children in Need; Mentoring for young people affected by homelessness, care experience or with social, emotional or behavioural difficulties.
- 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.

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****21. Analysis of charitable funds (Continued)**

- 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 – KPE4 Trust; Mentoring for disadvantaged young people.
- Mentoring – Gannochy Trust; Mentoring for disadvantaged young people.
- Mentoring – Christina May Hendrie Trust; Mentoring for disadvantaged young people.
- Mentoring – NHS Greater Glasgow & Clyde; Anti-stigma workshops co-produced by young people for young people.
- Mentoring – Nancie Massie Charitable Trust; Mentoring for disadvantaged young people.
- Mentoring – STV Winter Fund; Support for vulnerable families during winter providing help with food and bills.
- Mentoring – STV Appeal; Support young people’s mental health through mentoring.
- 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).
- FareShare – FareShare UK – National Lottery; Community food member and volunteer development.
- FareShare – Arnold Clarke Community Fund; Support the purchase of food at FareShare.
- FareShare – Endrick Trust; Support FareShare core costs.
- FareShare – FareShare UK Scottish Transport Fund; Supporting supplier responsiveness.

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****21. Analysis of charitable funds (Continued)**

- FareShare – FareShare UK LCF Funding; Local food collection support.
- FareShare – Hugh Stenhouse Foundation; Support training of volunteers at FareShare.
- FareShare – Trade House of Glasgow; Support training of volunteers at FareShare.
- FareShare – Glasgow Digital Inclusion Fund; Digital workshops for staff and volunteers at FareShare.
- FareShare – FareShare UK National Lottery Community Fund; Community Food Member and volunteer development.
- 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.
- 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- Adapt & Thrive; Purchase of a new vehicle to support growth of social enterprise.
- Wood Recycling – AM Pilkington Charitable Trust; Support with volunteer costs.
- Wood Recycling – Cruden Foundation; Support with volunteer costs.
- Wood Recycling – MOWR Sales Post Funding; Contributions by Glasgow Wood Recycling and the National Community Wood Recycling Programme to the cost of shared sales post.
- Training – SCVO/Community Jobs Scotland; Salary payments for trainees.
- Training – Wheatley Group; Salary payments for trainees.
- DETS – Inspiring Scotland Driver Education; Supporting disadvantaged young people to achieve driving and/or forklift licence and into driving-based employment.
- DETS – FareShare UK DETS; Supporting disadvantaged young people to achieve driving and/or forklift licence and into driving-based employment.
- The Fixed Asset Fund represents the net book value of assets acquired under using restricted funds which still carry continuing restrictions.

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****22. Net assets over funds**

As at 31 March 2023	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Fixed assets	49,446	164,576	214,022
Stocks	3,128	-	3,128
Debtors	136,594	54,530	191,124
Cash at bank	645,850	65,219	711,069
Current liabilities	(243,851)	(119,265)	(363,116)
Provision for liabilities	(360)	-	(360)
	<u>590,807</u>	<u>165,060</u>	<u>755,867</u>

As at 31 March 2022	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Fixed assets	52,636	147,336	199,972
Stocks	18,165	-	18,165
Debtors	164,562	34,175	198,737
Cash at bank	630,014	191,531	821,545
Current liabilities	(241,693)	(105,182)	(346,875)
Provision for liabilities	(360)	-	(360)
	<u>623,324</u>	<u>267,860</u>	<u>891,184</u>

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

	2023	2022
	£	£
Net (expenditure) for the year (as per the Statement of Financial Activities)	(135,317)	(3,778)
Adjustments for:		
Depreciation charges	43,072	48,376
Dividends, Interest, and rents from investments	(1,114)	(521)
Decrease/(increase) in debtors	7,613	(6,940)
Increase/(decrease) in creditors	16,241	(76,138)
(Utilisation) of provision	-	(9,640)
Decrease/(increase) in stock	15,037	(4,941)
Net cash provided by operating activities	<u>(54,468)</u>	<u>(53,582)</u>

24. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	711,069	821,545
Total cash and cash equivalents	<u>711,069</u>	<u>821,545</u>

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****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	
	2023	2022	2023	2022
	£	£	£	£
Less than 1 year	2,773	2,773	115,340	66,000
Between 2 and 5 years	4,034	6,807	142,250	178,000
In more than 5 years	-	-	-	-
	<u>6,807</u>	<u>9,580</u>	<u>257,590</u>	<u>244,000</u>

26. Capital commitments

In the prior year, there were capital commitments with regards to a contractual obligation for the purchase of a new van for the Move On Wood Recycling project of £23,993 (2023: £nil).