

CHARITY NO: SC026983

COMPANY NO: SC178293

**MOVE ON
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

MOVE ON
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

	PAGE
Reference and Administrative information	1
Report of the Trustees	2 – 25
Independent Auditor’s Report	26 – 29
Statement of Financial Activities	30
Balance Sheet	31
Statement of Cashflows	32
Notes to the Financial Statements	33 – 54

MOVE ON
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees Lisa Dawson
Yasmin Nabi
Ash Mohammed (Chairperson)
Kaja Czuchnicka (resigned 27.06.23)
Helen McCann
Rachael Elspeth Robertson (resigned 25.06.2024)
David Strain
Andrew Robinson (appointed 25.06.2024)

Executive Director John M Hinton

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

Charity Number: SC026983

Company Number: SC178293

Independent Auditors Wbg (Audit) Limited
168 Bath Street
Glasgow
G2 4TP

Bankers The Co-operative Bank PLC
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6NY

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2024.

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 people who are facing challenging circumstances to achieve personal goals and make positive lasting change in their lives.

Move On's Values

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

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

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 by offering a range of services which meet the needs of our service users and volunteers. These services are flexible, innovative, and responsive to changing needs and circumstances. Our mentoring and employability services offer essential relationships and opportunities, helping people set goals, recognise and develop their skills, build confidence, expand 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 trauma-informed/skilled, person-centred and asset-based manner. 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 2023/24

- 10 young people passed their practical driving test with our support and training
- 26 young people supported into employment, self-employment or apprenticeships
- 256 people supported through employability programmes
- 503 tonnes of waste timber re-used or recycled (a 75% increase on the previous year)
- More than 25,000 people eating food provided by FareShare Glasgow every week
- 40,000 hours of volunteers’ time donated to support Move On services
- 3.8 million meals (equivalent) food distributed

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

Move On Services and their impact

Current services include:

- Provision of 1:1 and group based adult numeracy and literacy services.
- Mentoring and befriending support for young people enabling them to set and achieve goals and move along the employability pathway.
- Provision of employability and personal development services for adults who are long-term unemployed, and who have experienced homelessness, addiction, and contact with the criminal justice system.
- North Edinburgh Support Service (NESSie) – Providing support to local communities on a range of complex issues.
- 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 of challenging circumstances.
- 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 track the successes and positive changes achieved by those we support. Examples of indicators include access to and sustainment of training, employment and education; growth in confidence and work skills; expansion of social networks; achievement of goals; and obtaining qualifications.

- **Mentoring**

Many of the young people we support are still feeling the impacts of the pandemic and the cost-of-living crisis, particularly due to lockdowns, school closures, and increased tensions and challenges at home. As a result, many have experienced greater levels of anxiety, apathy and feelings of hopelessness. We have seen an increase in young people presenting with no qualifications because they didn't return to school after they re-opened. Additionally, we have seen a resurgence of gang violence and exploitation of young people through county lines (drug dealing) gangs.

A key part of mentoring and working in a trauma-informed way is supporting young people to build their social networks and resilience. The 'small' interactions and experiences they have each day are crucial for their recovery from trauma and for their overall wellbeing. We work with them to establish goals and build on what works for them, which has a significant impact. We collaborate with young people and focus on empowerment. Keeping all the Trauma Principles in mind (Safety, Trust, Choice, Collaboration and Empowerment) we know from feedback that young people and volunteers find Trust and Safety to be key. We work to these principles within Move On.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

Increasingly, young people referred to the service require more intensive one-to-one support before being matched with a volunteer mentor. We continue to offer Pre-Mentoring Support to young people who are not yet ready to be matched to a mentor, often due to anxiety or other mental health problems making it difficult for them to engage with and meet with their mentor outside of their home. Young people work more intensively with a Move On key worker for a flexible period to help them to build the confidence and skills they need to fully benefit from mentoring.

Throughout the year, we sustained an average of 54 mentor matches at any one time. We trained 28 new mentors, with 68 active mentors volunteering as at the end of March. Mentor recruitment has been a significant challenge this year, as has been evidenced throughout the country with volunteer numbers being lower. Volunteers have reported their own challenges and anxiety associated with the cost-of-living crisis which has impacted their ability to continue volunteering.

- **Befriending**

The Befriending project funding ended in March 2024. Link Living and Move On will continue to work in partnership, sharing details of new projects and building on successful working relationships between staff teams to sign-post and refer people to our collective programmes.

- **Literacies – Adult numeracy and Literacy Services**

Move On was successful in attracting an additional year of funding to provide Numeracy support for adults and young people. Numeracy support is embedded within our employability training programmes and volunteer opportunities and helps people to build the skills they need to deal with real-life situations and fully participate in their work experience at FareShare Glasgow and the West of Scotland.

In March 2024, we hosted visitors from Glasgow City Council and Westminster Government, who were able to see how our service operates and meet with learners to hear how the service has supported them.

- **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 inspections. There have been 14 inspections across Scotland.

Recruitment and training of new Young Inspection Volunteers has been successful with our staff actively involved in the training and recruitment process for young people across Scotland. The interest has been high, and we are scheduled to start training a new cohort in September 2024.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

- **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 opportunities 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 fifth year as a member of the portfolio continued to be successful, despite the many challenges posed by the longer-term impact of the pandemic and the cost-of-living crisis, with the great majority of the 106 new young people who registered with the service making good progress:

- 22 young people secured employment.
- 37 moved into or sustained training and education opportunities.
- 28 secured structured volunteering opportunities.
- 4 young people were supported into apprenticeships or self-employment.

In all, 85% of those we supported achieved positive destinations. The fact that more than one quarter of them were supported into 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.

58 (55%) 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.

- **Venture On to Recovery**

Move On works in partnership with Venture Scotland and Elevate Glasgow to provide personal development training for adults in recovery from drug addiction in Glasgow. This service offers a 12-week training programme for 30 adults per year to support them to identify and achieve goals, gain qualifications, and take part in outdoor-based challenges such as rock climbing, abseiling, and a bothy trip to Glen Etive.

Following a positive assessment of the programme to date, the funding advisory board were impressed and "*recognise[d] the positive and therapeutic impact on people in recovery*". We gained continued 3-year funding in April this year, which will allow us to offer group work support until August 2027.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

Feedback from participants has been excellent:

- *“It has changed my life”.*
 - *“Staff are so supportive”.*
 - *“Would recommend, would tell anyone, just go for it”.*
 - *“If I can do this, what else can I do?”.*
- **North Edinburgh Support Service (NESSie)**

Move On is part of an alliance between four North Edinburgh Third Sector organisations:

- Move On
- Fresh Start
- Spartans Community Foundation
- North Edinburgh Arts

Each organisation has a Development Officer assigned to the programme. These staff members work directly within the community, providing a range of support to local families. The role is flexible, allowing them to respond to presented needs and provide the right type of support at the right time. This support can range from light touch, short-term practical assistance, such as access to energy top-ups, to more in-depth advocacy support for complex housing issues. Housing conditions have been a key concern for service users this year, with many citing damp and mould as a particular challenge. Poor housing not only impacts physical health but also has an adverse effect on mental health, with four out five people reporting severe impacts on their lives.

- **Move On Wood Recycling (MOWR)**

MOWR works in partnership with the construction and events industries by 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 by re-selling it for DIY and small building projects, repurposing it into attractive furniture in our workshop, or selling it as firewood and kindling.

By promoting a cost-effective and environmentally low-impact wood collection model, we have encouraged local businesses to choose us as their preferred waste wood contractor. Between April 2023 and March 2024, we collected 503 tonnes of wood from Edinburgh and the surrounding areas, representing a 75% increase over the previous year. This growth was mainly due to an increase in local collections rather than from national clients. We re-used 42% (212 tonnes) of this waste timber, either by selling it in our wood shop or upcycling it into furniture. The remaining 291 tonnes of timber was recycled into wood chips. The percentage of timber re-used is a slight increase on the previous year, although a significant increase in terms of actual tonnes re-used. Our immediate target is to increase re-use to more than 50% of timber collected, with a longer-term goal of re-using more than 75% by 2026.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

We estimate that recycling a tonne of wood waste by chipping releases half a tonne of CO₂ into the atmosphere compared with re-use. Our wood re-use saved more than 100 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. If the wood we collected had gone to landfill, more than 330 tonnes of CO₂ would have been released, as wood waste is responsible for around 5% of UK landfill emissions.

We continue to offer employability, training, work experience, and volunteering opportunities at MOWR and this has seen us collaborating with more third sector partners locally.

- **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 experiencing 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 so it can be used by community-based agencies delivering essential services and supporting those at risk of food poverty. 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.

During the year, we continued to focus on our core model of distributing surplus, fit-for-purpose food donated by the UK food and drink industry. However, global issues, particularly the cost-of-living crisis, contributed to a significant change in the type and volume of surplus food we received. Supermarkets have continued to drive efficiencies, reducing surplus by discounting food in-store which is near its use-by date (“yellow stickering”) and providing more near best-before dated food to employees. Despite these challenges, the FareShare UK food team opened up new opportunities to secure surplus food, particularly from the hospitality industry in the form of catering packs and from farms by securing more produce. The reduction of finished products from supermarkets and the increase in catering packs, produce, and other harder to use items has made it more challenging for some of our community food partners to make easy use of the food we offer.

FSGWS responded through taking on our first lorry (7.5 tonne truck), enabling us to collect more from local suppliers. Over the year, we collected 221 tonnes of food locally, accounting for 14% of the food which came in.

Over the year, through FSGWS, we distributed the equivalent of almost 3.9 million meal portions (a 10% increase on the previous year). In the final quarter alone, (Jan – March) we distributed food equivalent to 948,000 meal portions and as at the end of March, more than 25,000 beneficiaries were accessing our food every week, supported by 94 charities and social enterprises accessing our food.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024



FareShare Glasgow and the West of Scotland volunteer June, pictured with Give a Dog a Bone CEO Louise

- **Coronation Food Project**

Through FareShare UK, Move On is delighted to be a partner in The Coronation Food Project. This partnership between FareShare UK, Felix and the King Charles III Charitable Fund seeks to tackle food waste and food insecurity across all four nations of the United Kingdom. The Project will rescue more surplus food and redistribute it to those who need it most. It will support a consortium of pioneering food-rescue charities across the United Kingdom who are leading the way in creating a fairer and more sustainable future for all. Part of the project involves the creation of Coronation Food Hubs, aiming to supercharge the distribution of surplus food. Move On is excited to be part of this initiative and we look forward to working with partners to deliver such a hub in Glasgow in 25/26.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

- **Driver Employability Training Scheme (DETS)**



Umar, the latest learner to pass through our Drivers Employability Training Scheme

Our 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.

During the year, of the 20 young people who started the programme:

- 13 had driving lessons
- 11 passed their theory tests
- 10 passed their practical driving test (4 of whom went on to drive our FareShare vans)
- 10 passed their RTITB Novice Counterbalance Certificate (forklift)
- 9 secured employment (7 FT and 2 PT)

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

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 have developed 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.



#keepthepromise

UNCRC (United Nations Convention on the Rights of the Child)

The UNCRC became law in Scotland on 11th of July 2024. This sets out 42 articles which apply to every child under the age of 18. Move On has been working towards the launch date by upskilling front line delivery staff to fully understand the different articles and how this impacts our work with young people. We have also worked to develop training for volunteer mentors which will be embedded into new mentor training sessions as well as offering existing mentors the opportunity to gain more understanding. We have developed UNCRC packs for volunteers to discuss with their mentees, which will help ensure young people are aware of their rights and confident to use the legislation if their rights are not being met. Our employability training programmes now have dedicated sessions covering the UNCRC. Other work which has been done includes:

- Providing more opportunities to hear young people's voices in all our programmes
- Reviewing paperwork to have the UNCRC visible
- Reviewing policies to incorporate the UNCRC
- Ongoing training and development for staff

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024



Move On’s Volunteers

As of 31 March 2024, Move On had a volunteer team (not including Board members) of 163 active volunteers, based between our 4 sites (154 as at 31.03.23). 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:

- 3 regular volunteers with Move On Wood Recycling
- 68 mentors
- 8 befrienders
- 72 FareShare Glasgow “core” volunteers
- 12 Young Inspection Volunteers

Mentors come from all walks of life and are matched on a 1:1 basis with a young person experiencing challenging circumstances 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.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

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

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 volunteer Natalie

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 4 hours each day, for an average of three days per month.

We calculate that between April 2023 and March 2024, our volunteers contributed almost 40,000 hours of their time to Move On, which equates to a time commitment of 22 full-time staff members (and a notional salary bill of around £625,000).

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

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 has been well received by staff throughout the year. Committee members wrote:

- *In January, the HWC gathered the views of colleagues by conducting a whole-staff survey. This helped us to identify any barriers staff have felt to accessing health and wellbeing benefits and find out which activities and offers were most popular. We created a framework of offers for the year ahead based on staff responses.*
- *Our focus this year has been on removing any barriers to staff accessing health and wellbeing benefits and opportunities. We invited social enterprise management staff to one of our HWC meetings to ensure we were best supporting their teams.*
- *We have invited colleagues who are long-term sick or on maternity leave to opt in or out of social get-togethers and benefits from the HWC. This has helped people feel connected to the team during their absence as well as continue to receive vouchers and other treats.*
- *We have allocated £1,000 to each site to be spent on health and wellbeing activities chosen by each team. This has largely been used for staff meals, breakfast rolls, cakes and hot drinks for meetings. From this allocation, staff have been given a £50 voucher to be spent on various health and wellbeing purchases such as food shops, bikes, massages and garden items.*
- *Other activities have included an alternative to Secret Santa with a raffle and proceeds going to another Scottish-based charity, a step challenge to promote physical health and foster friendly competition between colleagues, and a Euros desk-decorating contest and score prediction challenge.*
- *We have craft sessions, and an Olympics-themed Office Olympics planned.*

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

Move On's Funding Sources

While income from Trusts and Foundations remains our largest single income stream, securing funding continues to be highly competitive. Applications to funders are at an all-time high, with most funders significantly oversubscribed and some having paused donations while they review their giving strategies. With this in mind, we are extremely grateful to all our funders who have donated for the first time this year and those who continually support our work.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

Move On would like to acknowledge the vital support of the following statutory and private sector funders and partners: City of Edinburgh Council (Connected Communities), Edinburgh Airport Community Fund, EVOC Coorie in for Winter Fund, FareShare UK, Glasgow City Council (Multiply Fund), John Lewis Foundation, The National Lottery Community Fund (Improving Lives), Royal Bank of Scotland Regenerate Fund, Sainsbury's Community Grants and SCVO Digital Devices Fund.

Additionally, we are grateful for the generous financial support of the following charitable trusts and foundations: Baillie Gifford Community Award, Baird Watson Charitable Trust, Barcapel Foundation, Cruden Foundation, Dr Guthrie's Association SCIO, DWF Foundation, Endrick Trust, Findlay Charitable Trust, Gannochy Trust, Garfield Weston, Gordon Fraser Charitable Trust, Hugh Fraser Foundation, Hugh Stenhouse Foundation, Inspiring Scotland, Ironmonger's Company, John Watson's Trust, JTH Charitable Trust, KPE4 Charitable Trust, Murgitroyd Foundation, Nairn Family Trust, Nancie Massey Charitable Trust, Ponton House Trust, Robertson Trust, Robina Goodland Memorial Trust, Rozelle Trust, SJP Charitable Foundation, Scottish Children's Lottery, Sylvia Aitken Charitable Trust, Tillyloss Trust, Trades House of Glasgow, and the W M Mann Foundation.

Corporate partners

We would like to say a huge thank you to the following corporate partners: Deloitte, Merchant City Yoga, Peter Vardy, Think Analytics, Athlon; Zurich, Ideagen, Bruynzeel Storage Systems, iMultiply, BAE Systems, Charities Trust, Yaldi Lottery, Ooni, Gratefuel, Barratt Homes, DAC Beachcroft, Investee, Sanctuary, Nisbets, Enva, Glasgow Kelvin College, James Jones and Sons Ld, Cairn Estate and Letting Agency, Muller, City Access Scaffolding, and CCG Scotland Ltd.

Many of our corporate partners have volunteered in our Glasgow and Edinburgh social enterprises, while others have also provided financial and pro-bono support. Several of our corporate partners have supported our employability services by offering mock interviews and work placements.

New partner iMultiply have hosted fundraising pub quizzes in both Glasgow and Edinburgh, raising approximately £5k in unrestricted funds for Move On's services.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024



Winners of iMultiply's Edinburgh pub quiz

As a new partner, iMultiply confirmed a partnership between their Glasgow office and Move On in May 2023. The partnership has progressed well – with positive feedback and engagement from both sides – and the agency quickly confirmed their Edinburgh office also wished to exclusively partner with Move On in February 2024.

BAE Systems, another new corporate partner, have supported Move On by donating 40 free places for our young people on their Work Readiness Course. Delivered at Glasgow Science Centre, the course covered everything from CVs to interviews and assessment tests. BAE Systems have also donated £2k to cover the cost of interview clothing for our young trainees.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024



Young people at the BAE Systems Work Readiness Course

New corporate partners CCG Scotland Ltd and City Access Scaffolding have both supported our Building Brighter Futures employability training for young people interested in careers in construction. CCG Scotland have provided site tours, Careers in Construction presentations, and work experience placements. City Access Scaffolding offered one of our young people, Jayden, a week's placement, which was quickly extended for another week, and he has now been offered a two-year paid apprenticeship with the company.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024



Jayden has secured a two-year apprenticeship with corporate partner City Access Scaffolding

Several of our corporate partners have continued their long-term relationships with Move On, offering a range of financial and practical support, including fundraising events, donations, pro-bono support, and volunteering at our social enterprises. Long-term partner Deloitte hosted a Great Gatsby themed ball in aid of Move On in Glasgow's Voco Grand Central Hotel. The black-tie event raised more than £12k in unrestricted funds for Move On's services (in addition to other smaller regular fundraising events and campaigns). The firm have also continued to support Move On through facilitating employability workshops and mock interviews for many of our young people, as well as staff attending regular volunteer days at FareShare Glasgow and the West of Scotland.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024



Deloitte's annual fundraising ball for Move On

Another long-term partner is Zurich, with regular staff volunteer days at FareShare Glasgow and the West of Scotland. The company have paired these volunteer days with donations, including the purchase of safety boots, gloves, and hi-vis vests for our young trainees. Rory, a corporate volunteer from Zurich, said:

"I'm always a bit nervous helping out as it can sometimes feel like 'the corporates' coming in to tick a box, but it genuinely did not feel like that, and everyone seemed grateful for the help, and we left thinking we had actually helped."

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024



Zurich volunteers pictured with safety boots donated to young trainees

Risk Management

As a key part of the business planning process, the Directors have conducted their own review of the possible major risks to Move On and systems have been established and actions taken 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:

- Move On Wood Recycling (MOWR) fails to achieve trading income.
- Failing to achieve our income targets from grants, operating in what is an increasingly competitive environment.
- FareShare Glasgow (FSGWS) fails to generate earned income target.
- An accident involving an employee, trainee, volunteer or visitor and potential resulting injury.
- Failure to recruit, support and sustain staff.
- Not achieving our ambition to grow the value of financial support from the corporate sector.

MOVE ON (A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

Strategies for addressing the identified risks include:

- Ensuring that a named member of the marketing and coms team works closely with the MOWR team, being based for part of the week at MOWR.
- Link coms to regular sales and seasonal opportunities.
- 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 support and budget for the Health & Wellbeing Committee, access for staff to confidential and anonymous counselling, engagement of recruitment consultants to help fill particular roles, review Move On staff benefits package.
- Increase marketing and coms resources to proactively attract new corporate partners, focusing on developing relationships offering benefits for both parties.

Plans for the Future

The needs of the people we support continue to change and develop and we continue to develop our services and offers as a result of their feedback. We have identified a number of opportunities and areas for specific focus for different teams in the forthcoming year, which include:

- 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. We have invested in health and safety improvements and will continue to do so. In addition, we will build on the good work to date to secure more surplus food from local suppliers. The Coronation Food Project offers a hugely exciting opportunity to grow the volumes of surplus food we distribute and to increase our impact.
- For MOWR, having seen a strong increase in income following the appointment of Craig our new Manager, we are working to increase local collections, grow our employability offer and make volunteering with us more attractive.
- For our mentoring service, 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 (particularly following the introduction of the United Nations Convention on the Rights of the Child (UNCRC) into Scottish law) and our achievement of the LGBT charter will also help this work.
- We have grown the value of our forklift training offer at FSGWS, attracting more customers and opening a new commercial income source. We will continue to market and grow this opportunity.
- We look forward to further investing in corporate relationships, building deeper, more meaningful partnerships with existing partners, while developing new partnerships. The Coronation Food Project will be a great driver to draw in more corporate partners.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

- We have developed a strong partnership with three key community anchor organisations in: Fresh Start, North Edinburgh Arts and Spartans Community Foundation. Together we have formed the “NESSie” partnership, as a vehicle to develop new ways of supporting and engaging with the local community in North Edinburgh. The staff team have adopted a human learning systems approach, liberating them to respond to the needs which are presented on the ground.

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.

- **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, and supported by the Director of Operations, Jim Burns.

Move On’s Board members are recruited through a process of advertising vacancies with a view to filling 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 £105,244 (2023: deficit of £135,317). Total income amounted to £1,656,180 (2023: £1,651,359), of which £782,011 (2023: £967,682) was related to restricted projects and £874,169 (2023: £683,677) to unrestricted funds.

At the balance sheet date, the unrestricted funds were £480,718 (2023: £590,807) with £169,905 (2023: £165,060) in restricted funds.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

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 £366,671 (being total of unrestricted funds less amounts of £74,047 tied up in fixed assets and £40,000 designated for the dilapidations fund) representing between three and four months of expenditure.

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.

MOVE ON
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2024

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 2024

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:

Signed by:

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Name: Ash Mohammed (Chair)

DocuSigned by:

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Name: Lisa Dawson

Date: 24 September 2024

Date: 24 September 2024

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 2024**

Opinion

We have audited the financial statements of Move On (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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 2024, 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. 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 2024**

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 the directors' report included within the Report of the Trustees.

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 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 directors' report and from the requirement to prepare a strategic report.

Respective responsibilities of trustees and auditor

As explained more fully in the trustees' responsibilities statement set out on page 24, 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 and for being satisfied that they 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 charitable company'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 charitable company 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 2024

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 regulations made under those Acts.

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; and
- The charity's memorandum & articles

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

- Posting inappropriate journal entries;

MOVE ON
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF MOVE ON
FOR THE YEAR ENDED 31 MARCH 2024

Audit response to the risks identified;

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

- Timing of recognition of income;
- Posting of unusual journals;
- Management override of internal controls

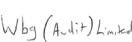
There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would be to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at <https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/>. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

Signed by:

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Rory McCall BAcc CA
Senior statutory auditor
For and on behalf of Wbg (Audit) Limited, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Date: 24 September 2024

Wbg (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 2024
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	5	47,674	2,000	49,674	71,574	-	71,574
Charitable activities	6	804,197	780,011	1,584,208	602,983	967,682	1,570,665
Other trading activities	7	-	-	-	875	-	875
Investments	8	3,190	-	3,190	1,114	-	1,114
Other incoming resources	9	19,108	-	19,108	7,131	-	7,131
Total Income		874,169	782,011	1,656,180	683,677	967,682	1,651,359
Expenditure on:							
Raising funds							
Raising donations & legacies	10	35,097	-	35,097	31,810	-	31,810
Charitable activities	12	949,161	777,166	1,726,327	684,384	1,070,482	1,754,866
Total Expenditure		984,258	777,166	1,761,424	716,194	1,070,482	1,786,676
Net (expenditure) / income for the year and net movement in funds		(110,089)	4,845	(105,244)	(32,517)	(102,800)	(135,317)
Funds reconciliation							
Total Funds brought forward	21	590,807	165,060	755,867	623,324	267,860	891,184
Total Funds carried forward	21	480,718	169,905	650,623	590,807	165,060	755,867

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 2024

	Note	2024 £	2023 £
Fixed assets:			
Tangible assets	16	243,952	214,022
Total fixed assets		243,952	214,022
Current assets:			
Stock		12,229	3,128
Debtors	17	263,103	191,124
Cash at bank and in hand	24	513,436	711,069
Total current assets		788,768	905,321
Liabilities:			
Creditors falling due within one year	18	(381,737)	(363,116)
Net current assets		407,031	542,205
Provisions for liabilities and charges	20	(360)	(360)
Net assets		650,623	755,867
The funds of the charity:			
Restricted income funds	21	169,905	165,060
Unrestricted funds	21	480,718	590,807
Total charity funds		650,623	755,867

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:

Signed by:

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Name: Ash Mohammed (Chair)

Date: 24 September 2024

DocuSigned by:

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Name: Lisa Dawson

Date: 24 September 2024

REGISTERED COMPANY NO: SC178293

MOVE ON
(A company limited by guarantee)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 31 MARCH 2024

	Note	2024 £	2023 £
<i>Cash flows from operating activities:</i>			
Net cash (used) in operating activities	23	(120,528)	(54,468)
<hr/>			
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		3,190	1,114
Purchase of property, plant and equipment		(80,295)	(57,122)
Net cash (used in) investing activities		(77,105)	(56,008)
<hr/>			
Change in cash and cash equivalents in the year		(197,633)	(110,476)
Cash and cash equivalents brought forward	24	711,069	821,545
Cash and cash equivalents carried forward	24	513,436	711,069
<hr/>			

MOVE ON

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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 2024

(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 2024

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 (2023: £Nil). There were no expenses paid to trustees during the year (2023: £Nil). No expenses were waived by trustees (2023: £Nil). One related party paid monthly unconditional donations totalling £1,800 (2023: £1,910) throughout the year.

5. Income from donations and legacies

	2024	2023
	£	£
Donations	49,674	71,574
	<u>49,674</u>	<u>71,574</u>

6. Income from charitable activities

	2024	2023
	£	£
Social Enterprise	747,027	797,934
Support	261,471	197,602
Training & Employability	575,710	575,129
	<u>1,584,208</u>	<u>1,570,665</u>

MOVE ON
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

7. Income from other trading activities

	2024	2023
	£	£
Training & consultancy fees	-	875
	<u>-</u>	<u>875</u>

8. Investment income

	2024	2023
	£	£
Bank Interest	3,190	1,114
	<u>3,190</u>	<u>1,114</u>

9. Other incoming resource

	2024	2023
	£	£
Other income	19,108	7,131
	<u>19,108</u>	<u>7,131</u>

10. Raising funds

	Direct Costs	Support Costs	Total 2024
	£	£	£
Staff costs	35,097	-	35,097
	<u>35,097</u>	<u>-</u>	<u>35,097</u>

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

MOVE ON
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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	2024 Total allocated	Social Enterprise	Support	Training & Employability	Governance	Basis of Apportionment
	£	£	£	£	£	
Staff costs	229,789	81,703	90,156	51,036	6,894	Staff time
Administration	6,505	2,378	2,617	1,510	-	Staff time
Insurance	537	196	216	125	-	Staff time
Bank Charges & Commission	2,555	934	1,028	593	-	Staff time
Professional fees	23,491	8,587	9,452	5,452	-	Staff time
Publicity	2,855	1,044	1,148	663	-	Staff time
Telephone	8,536	3,120	3,435	1,981	-	Staff time
Travel & Transport	3,579	1,308	1,440	831	-	Staff time
Volunteer & service user costs	605	221	244	140	-	Staff time
Miscellaneous	964	352	388	224	-	Staff time
Depreciation	50,365	18,411	20,264	11,690	-	Staff time
Total	329,781	118,254	130,388	74,245	6,894	

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	

MOVE ON

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

11. Allocation of governance and support costs (Continued)

Governance costs:	2024	2023
	£	£
Audit Fee	4,460	4,793
Accounts preparation	2,772	2,520
Support costs	6,894	6,676
	<u>14,126</u>	<u>13,989</u>

Allocation of governance and other support costs:	Support Costs	Governance	2024
			£
Social Enterprise	118,254	5,164	123,418
Support	130,388	5,684	136,072
Training & Employability	74,245	3,278	77,523
Total allocated	<u>322,887</u>	<u>14,126</u>	<u>337,013</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>

12. Analysis of expenditure on charitable activities

	Social Enterprise	Support	Training & Employability	Total 2024
	£	£	£	£
Staff costs, training & recruitment	304,641	166,501	372,483	843,625
Administration	3,649	505	652	4,806
Professional fees	9,949	2,791	5,200	17,940
Property Costs	153,757	31,446	31,451	216,654
Publicity	6,010	1,322	793	8,125
Telephone	5,877	4,551	3,680	14,108
Travel & transportation	86,201	2,497	8,452	97,150
Volunteer & service user costs	47,933	15,288	38,282	101,503
Bank interest and commission	7,135	-	-	7,135
MOWR Operational Costs	12,893	-	-	12,893
Fareshare Operational Costs	7,525	-	-	7,525
Miscellaneous expenses	51,011	2,048	4,791	57,850
Governance costs (note 11)	5,164	5,684	3,278	14,126
Support costs (note 11)	118,254	130,388	74,245	322,887
	<u>819,999</u>	<u>363,021</u>	<u>543,307</u>	<u>1,726,327</u>

MOVE ON
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

12. Analysis of expenditure on charitable activities (Continued)

	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>

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

	2024	2023
	£	£
Salaries and wages	1,001,362	950,602
Social security costs	66,511	67,086
Employer contributions to defined contribution pension schemes	22,852	21,664
Total staff costs and employee benefits	<u>1,090,725</u>	<u>1,039,352</u>

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

No employees received redundancy payments during the year (2023: one employee totalling £11,102)

	2024	2023
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>41</u>	<u>47</u>

	2024	2023
	£	£
Key Management Personnel remuneration	<u>118,675</u>	<u>110,501</u>

MOVE ON
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

14. Net income/(expenditure) for the year

This is stated after charging:	2024	2023
	£	£
Depreciation	50,365	43,072
Auditor's remuneration:		
Audit fees	4,460	4,793
Accountancy services	2,772	2,520
	<u> </u>	<u> </u>

15. Government Grants

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

Scottish Government - £45,320 (2023: £199,942). The 2024 funding was received as part of the FareShare UK Fund to support operational costs, food pantry development and increasing redistribution of surplus food. The 2023 funding was received in order to address period poverty and contribute to the wellbeing fund, in addition to business rates rebate.

Glasgow City Council - £33,169 (2023: £36,447). The 2024 funding was received in relation to the GCC Transitional Support Fund. The 2023 funding was received for a combination of projects, such as Co-operative Glasgow and the Move on Learning service.

City of Edinburgh Council - £Nil (2023: £62,352). The funding was received for the Link Living project and volunteering for disadvantaged young people.

Edinburgh HSCP - £18,875 (2023: £18,750). This funding was received in relation to the North Edinburgh Support Service consortium project.

Glasgow HSCP Mental Wellbeing Fund - £Nil (2023: £12,245). 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 2024

16. Tangible Fixed Assets

	Property Improvements £	Office Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost or valuation					
At 1 April 2023	168,976	46,129	43,716	142,879	401,700
Additions	47,658	31,361	272	1,004	80,295
Disposals	-	-	-	-	-
At 31 March 2024	<u>216,634</u>	<u>77,490</u>	<u>43,988</u>	<u>143,883</u>	<u>481,995</u>
Depreciation					
At 1 April 2023	70,684	16,656	31,832	68,506	187,678
Charge for the year	17,260	10,709	2,512	19,884	50,365
Eliminated on disposals	-	-	-	-	-
At 31 March 2024	<u>87,944</u>	<u>27,365</u>	<u>34,344</u>	<u>88,390</u>	<u>238,043</u>
Net book value					
At 31 March 2024	<u>128,690</u>	<u>50,125</u>	<u>9,644</u>	<u>55,493</u>	<u>243,952</u>
At 31 March 2023	<u>98,292</u>	<u>29,473</u>	<u>11,884</u>	<u>74,373</u>	<u>214,022</u>

17. Debtors

	2024 £	2023 £
Trade debtors	160,601	70,946
Other debtors	102,502	120,177
	<u>263,103</u>	<u>191,124</u>

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	45,024	51,027
Deferred income (Note 19)	287,879	272,134
Other creditors	28,692	23,752
Taxation and social security	20,142	16,203
	<u>381,737</u>	<u>363,116</u>

MOVE ON
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

19. Deferred income

	£
Balance as at 1 April 2023	272,134
Amount released to income earned from charitable activities	(272,134)
Amount deferred in year	287,879
Balance as at 31 March 2024	<u>287,879</u>

Deferred income comprises Fare Share fees paid in advance by members and grants received for the year to 31 March 2025.

20. Provision for liabilities and charges

	2024	2023
	£	£
Opening provision for dilapidations	360	360
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 2024****21. Analysis of charitable funds**

Analysis of Fund movements 2024	Balance b/fwd 2023 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2024 £
Unrestricted funds					
Fixed Asset Fund	49,446	-	16,358	40,959	74,047
Dilapidations Fund	40,000	-	-	-	40,000
Total designated funds	89,446	-	16,358	40,959	114,047
General funds	501,361	874,169	967,900	(40,959)	366,671
Total unrestricted funds	590,807	874,169	984,258	-	480,718
Restricted fund					
Skills and Employability					
Inspiring Scotland	-	84,000	84,000	-	-
FARE BBFF Grant	-	45,315	45,315	-	-
Corra Foundation (Venture Scotland)	-	27,794	27,794	-	-
Robertson Trust	-	36,000	36,000	-	-
GCC Transitional Support Fund	-	33,169	33,169	-	-
National Lottery Community Fund – Young Start	-	22,062	22,062	-	-
Edinburgh HSCP (NESSIE Consortium)	-	18,875	18,875	-	-
Agnes Hunter	-	5,250	5,250	-	-
Robertson Trust (NESSIE Consortium)	-	25,554	25,554	-	-
Edinburgh and Lothian Trust	-	200	300	-	-
Hugh Fraser Foundation	-	3,000	3,000	-	-
Hugh Stenhouse Foundation	-	1,000	1,000	-	-
SCVO Digital Devices Fund	-	10,000	-	(10,000)	-
Bellahouston Bequest	-	3,000	2,890	(110)	-
Ironmongers' Company	-	3,150	3,150	-	-
Cruden Foundation	-	1,000	1,000	-	-
Murgitroyd Foundation	-	1,700	1,700	-	-

MOVE ON
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

21. Analysis of charitable funds (Continued)

Analysis of Fund movements 2024	Balance b/fwd 2023 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2024 £
Mentoring					
Inspiring Scotland Intandem	-	45,571	45,571	-	-
KPE4 Trust	-	34,000	34,000	-	-
Gannochy Trust	-	17,376	17,376	-	-
National Lottery Improving Lives	-	5,485	5,485	-	-
National Lottery Cost of Living	-	31,891	31,891	-	-
Scottish Children's Lottery	-	6,200	6,200	-	-
Stafford Trust	-	2,860	2,860	-	-
Nairn Family Trust	-	35,500	35,500	-	-
David Doig Foundation	-	2,000	2,000	-	-
Rozelle Trust	-	2,000	2,000	-	-
Sainsbury's Community Trust	-	1,500	1,500	-	-
EVOC Corrie in for Winter	-	500	500	-	-
General					
Percy Bilton	-	100	100	-	-
DETS					
Inspiring Scotland Driver Education	-	41,295	41,295	-	-
Bairdwatson Trust Driver Education	-	13,765	13,765	-	-
Barcapel Trust Driver Education	-	8,030	8,030	-	-
Wood Recycling					
Adapt & Thrive	466	-	449	(17)	-
National Lottery Awards for All	18	-	-	(18)	-
Dr Guthrie's Association SCIO	-	1,000	1,000	-	-
Gordon Fraser Charitable Trust	-	2,000	2,000	-	-
John Watson's Trust	-	920	920	-	-
Sylvia Aitken Charitable Trust	-	1,000	1,000	-	-
Nancie Massey Charitable Trust	-	2,000	2,000	-	-
Ponton House Trust	-	2,400	2,400	-	-
Cruden Foundation	-	1,000	1,000	-	-
W M Mann Foundation	-	1,000	1,000	-	-
Training					
Paid Placement Trainees	-	6,705	6,705	-	-

MOVE ON
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

21. Analysis of charitable funds (Continued)

Analysis of Fund movements 2024	Balance b/fwd 2023 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2024 £
Fareshare					
Scottish Government AFSP	-	45,320	45,320	-	-
FSUK 7.5 Tonne Van	-	70,839	70,839	-	-
FSUK Health & Safety	-	13,097	-	(13,097)	-
FSUK Diesel	-	15,832	15,832	-	-
FSUK Saturday Opening	-	9,666	9,666	-	-
Galloway Cheddar	-	9,750	9,750	-	-
Stand Up to Net Zero	-	6,368	6,368	-	-
Robina Goodlad Memorial Trust	-	2,000	2,000	-	-
Trades House of Glasgow	-	623	623	-	-
Endrick Trust	-	2,000	2,000	-	-
Royal Bank Regenerate – Cardboard Baler	-	3,000	-	(3,000)	-
Nairn Family Trust – Cardboard Baler	-	14,349	1,255	(13,094)	-
Donations	-	2,000	2,000	-	-
Fixed Asset Fund	164,576	-	34,007	39,336	169,905
Total restricted funds	165,060	782,011	777,166	-	169,905
TOTAL FUNDS	755,867	1,656,180	1,761,424	-	650,623

MOVE ON**(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****21. Analysis of charitable funds (Continued)**

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 2024****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 Wellbeing 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 Massey Charitable 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 Guthrie's Association SCIO	-	1,000	1,000	-	-
Russell Trust	-	1,000	1,000	-	-
W M Mann Foundation	-	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 2024

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

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:

Skills and 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.
- FARE/Inspiring Scotland/Hub Community Foundation; Connect 2 – for employability training for disadvantaged school leavers plus costs.
- Corra Foundation (Venture Scotland) – Supporting young people in recovery.
- Robertson Trust – Employability training for vulnerable young people.
- GCC Transitional Support Fund – Literacy and numeracy support and creative writing workshops for people of all ages.
- National Lottery Community Fund – Young Start – Providing volunteer opportunities and supporting young people to achieve recognised qualifications.
- Edinburgh HSCP (NESSIE Consortium) – North Edinburgh Support Service.
- Agnes Hunter – Employability training for vulnerable young people.
- Robertson Trust (NESSIE Consortium) – North Edinburgh Support Service.

MOVE ON

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

21. Analysis of charitable funds (Continued)

- Edinburgh and Lothian Trust – Funding to support the purchase of household items for a young person.
- Hugh Fraser Foundation – Supported employability skills training.
- Hugh Stenhouse Foundation – Support training of volunteers at FareShare.
- SCVO Digital Devices Fund – Funding to purchase laptops and tablets to support employability skills training
- Bellahouston Bequest – Funding to support 12 young people to gain employability skills.
- Ironmongers Company – Funding to support 12 young people to gain employability skills.
- Cruden Foundation – Support with volunteer costs.
- Murgitroyd – Funding to support young people to get their forklift license.
- Scottish Book Trust – Author visit to creative writing class.
- GCVS Long Term Support Grant – In work training support for long term unemployed.
- Young Persons Guarantee – Employability programme for disadvantaged young people in Edinburgh.
- Edinburgh HSCP (NESSIE Consortium) – North Edinburgh Support Service.
- Batchworth Trust – Supporting, mentoring and employability skills at MOWR.
- Robina Goodlad Memorial Trust (FS) - Funding to support volunteers at FareShare.

Mentoring:

- Inspiring Scotland Intandem - Intandem mentoring for 8-14 year olds looked after at home in Edinburgh and Lothians.
- KPE4 Trust - Mentoring for disadvantaged young people.
- Gannochy Trust - Mentoring for disadvantaged young people.
- National Lottery Improving Lives - Increasing capacity to support young people to improve their health and well-being through the introduction of trauma-skilled practice.
- National Lottery Cost of Living – Cost of living grant to support disadvantaged families.
- Scottish Children’s Lottery - To fund transport, salary costs, PPE, volunteer and transport costs for FSGWS.
- Stafford Trust - Funding towards supporting mentoring service for young people.
- Nairn Family Trust - Funding towards supporting young people in Glasgow by funding a full time Development Worker salary for our mentoring service.
- David Doig Foundation Grant – Peer support social groups in Glasgow and Edinburgh.
- Rozelle Trust Grant - Funding towards supporting young people to access the mentoring service.
- Sainsbury’s Community Trust - Funding towards food packs for family cooking activities.
- EVOG Corrie in for Winter - Funding towards providing activity sessions for young people to combat social isolation during winter.
- Glasgow HSCP Mental Wellbeing fund - 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.
- Souter Charitable Trust – Mentoring for disadvantaged young people.
- Arnold Clark Community Fund - Support the purchase of food at FareShare.
- Nancie Massey Charitable Trust - Mentoring for disadvantaged young people.
- Ponton House Trust – Practical work experience and employability skills at MOWR.

MOVE ON

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

21. Analysis of charitable funds (Continued)

- Gannochy Trust Cost of living – Cost of living grant to support increased programme costs.
- Gordon Fraser Charitable Trust – Practical work experience and employability skills at MOWR.
- Hedley Foundation - Mentoring activities for disadvantaged and homeless 14-25 year olds
- JTH Trust – Supporting mentoring programme.
- Tesco Community Grant – Groundwork – Provided family activity food packs.

General:

- Percy Bilton – Provided SMART boards for Glasgow and Edinburgh office to support employability and mentoring training.

DETS:

- Inspiring Scotland Driver Education – Supporting disadvantaged young people to achieve driving and/or forklift licence and into driving-based employment.
- Baird Watson Trust Driver Education – Funding towards supporting 5 young people through the driver education scheme.
- Barcapel Trust Driver Education – Move On Person-Centred Employability Pathway.
- FareShare UK DETS – Supporting disadvantaged young people to achieve driving and/or forklift licence and into driving-based employment.

Wood Recycling:

- Adapt & Thrive – Purchase of a new vehicle to support growth of social enterprise.
- National Lottery Awards for All – Purchased tools for MOWR.
- Dr Guthrie's Association SCIO – Move On Wood Recycling tools and training.
- John Watson's Trust – Funding towards supporting 10 young people to gain qualifications for a CSCS card.
- Sylvia Aitken Charitable Trust – Funding toward supporting volunteer expenses at MOWR.
- Nancie Massey Charitable Trust – Practical work experience and employability skills at MOWR.
- Ponton House Trust – Mentoring in Edinburgh
- Cruden Foundation – Support with volunteer costs.
- AM Pilkington Charitable Trust – Support with volunteer costs.
- MOWR Salesperson Costs from NCWRP and GWR – Contributions by Glasgow Wood Recycling and the National Community Wood Recycling Programme to the cost of shared sales post.
- ME Swinton Patterson Trust – Move On Wood Recycling tools and training.
- Russel Trust – Supported Women's wood workshops at MOWR.
- W M Mann Foundation – Supported employability skills training

Training:

- Paid Placement Trainees – Funding towards supporting the cost of employment of two trainees.
- SCVO/Community Jobs Scotland – Salary payments for trainees.
- SCVO Kickstart – Salary payments for trainees.
- FS Kickstart – Salary payments for trainees.
- GCVS LTU Trainees – Salary payments for trainees.

MOVE ON

(A company limited by guarantee)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

21. Analysis of charitable funds (Continued)

FareShare:

- Scottish Government AFSP- Access to Free Sanitary Products (Period Poverty).
- FSUK 7.5 Tonne Van – Support for all running costs for a 7.5 tonne van, including staffing.
- FSUK Health & Safety – Support for health and safety related items at the FareShare depot.
- FSUK Diesel – Support for the cost of diesel for FareShare , Glasgow and West of Scotland vans.
- FSUK Saturday Opening - Funding toward supporting the cost of a pilot scheme for Saturday opening of the FareShare depot.
- Galloway Cheddar - Funding towards supporting the provision of donations to a number of FarShare Community Food members.
- Stand Up to Net Zero - Funding towards supporting the temporary employment of a member of staff at the FareShare depot working on Net Zero issues.
- Robina Goodlad Trust - Funding to support volunteers at FareShare.
- Trades House of Glasgow - Support training of volunteers at FareShare.
- Endrick Trust - Support FareShare core costs.
- Royal Bank Regenerate – Cardboard Baler - Funding towards cardboard baler to enable recycling of cardboard at the FareShare depot.
- Nairn Family Trust – Cardboard Baler – Funding towards cardboard baler to enable recycling of cardboard at the FareShare depot.
- Donations –
 - Amazon UK – To support operations at FareShare Glasgow and West of Scotland.
 - Bruynzeel Storage – Community benefit donation through Glasgow City Council to support operations at FareShare Glasgow and West of Scotland.
 - BAE Systems – Donation for winter clothes for FareShare Glasgow and West of Scotland.
- FSUK Donation in Kind – A defibrillator and a pallet truck purchased by FareShare UK on behalf of FareShare Glasgow and West of Scotland.
- Tesco Community Grant – FS Food – To support purchase of food for wider distribution to community members.
- Scottish Pantry Network – Delivery of food to the Pantry Network in Glasgow only.
- Scottish Government Fairer Food Fund - Support of operational costs, food pantry development and increasing redistribution of surplus food.
- Tesco PCP – Match funding for the collection of food from Tesco donated food drops.
- Sainsburys Easter Fund -The supply of Easter related food.
- Hugh Fraser Foundation - Funding towards helping disadvantaged young people gain employability skills and qualifications.
- FSUK Food Purchases -Cost of living funding to purchase food in response to crisis.

Fixed Assets:

- 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 2024****22. Net assets over funds**

As at 31 March 2024	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Fixed assets	74,047	169,905	243,952
Stocks	12,229	-	12,229
Debtors	231,467	31,636	263,103
Cash at bank	408,637	104,799	513,436
Current liabilities	(245,302)	(136,435)	(381,737)
Provision for liabilities	(360)	-	(360)
	<u>480,718</u>	<u>169,905</u>	<u>650,623</u>

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>

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

	2024	2023
	£	£
Net (expenditure) for the year (as per the Statement of Financial Activities)	(105,244)	(135,317)
Adjustments for:		
Depreciation charges	50,365	43,072
Dividends, Interest, and rents from investments	(3,190)	(1,114)
(Increase)/decrease in debtors	(71,979)	7,613
Increase in creditors	18,621	16,241
(Increase)/decrease in stock	(9,101)	15,037
Net cash (used in) operating activities	<u>(120,528)</u>	<u>(54,468)</u>

24. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	513,436	711,069
Total cash and cash equivalents	<u>513,436</u>	<u>711,069</u>

MOVE ON
(A company limited by guarantee)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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	
	2024	2023	2024	2023
	£	£	£	£
Less than 1 year	2,229	2,773	90,500	115,340
Between 2 and 5 years	1,805	4,034	51,750	142,250
In more than 5 years		-		-
	<u>4,034</u>	<u>6,807</u>	<u>142,250</u>	<u>257,590</u>