

**CHARITY NO:** SC026983

**COMPANY NO:** SC178293

**MOVE ON**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Lisa Dawson Yasmin Nabi Ash Mohammed (Chairperson) Helen McCann David Strain Rachael Robertson (resigned 25.06.2024) Andrew Robinson (appointed 25.06.2024) Derek Warmerdam (appointed 25.02.2025)
<b>Executive Director</b>	John M Hinton
<b>Principal Office</b>	4 <sup>th</sup> Floor 24 St Enoch Square Glasgow G1 4DB
<b>Charity Number:</b>	SC026983
<b>Company Number:</b>	SC178293
<b>Independent Auditors</b>	Wbg (Audit) Limited 168 Bath Street Glasgow G2 4TP
<b>Bankers</b>	The Co-operative Bank PLC PO Box 250 Delf House Southway Skelmersdale WN8 6NY

**MOVE ON**  
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**Report of the Trustees for the year ended 31 March 2025**

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2025.

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, 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 to achieve personal goals and make positive lasting change in their lives.

**Move On's Values:**

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

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**Report of the Trustees for the year ended 31 March 2025**

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, delivered in a trauma-informed/skilled, person-centred and asset-based manner 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. 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 2024/25**

- 16 young people passed their practical driving test with support and training from our in-house driving instructor
- 58 young people supported by our mentoring service with 77% reporting improvements in their mental health or wellbeing and extended positive social networks.
- 37 young people supported into employment or apprenticeships
- 409 tonnes of waste timber re-used or recycled, reducing reliance on virgin timber
- 26,000 people eating food provided by FareShare Glasgow every week, equivalent to 3.96 million meals
- More than 45,000 hours of volunteers' time donated to support Move On services

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

### **Report of the Trustees for the year ended 31 March 2025**

#### **Move On Services and their impact.**

Current services include:

- Mentoring 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.
- Provision of employability training, work experience and personal development programmes for young people, including through our two social enterprises.
- Driver training through our Driver Employability Training Scheme (DETS).
- North Edinburgh Support Service (NESSie) – Providing support to local communities on a range of complex issues.
- Provision of 1:1 and group based adult numeracy and literacy services.
- Provision of training, advice and guidance in schools for young people on a range of issues.
- Training and support for young people with experience of care to participate as 'Young Inspectors', playing an active role in the inspection of social work services in Scotland.
- Provision of 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.

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**



Our mentoring service supports young people who are experiencing challenging circumstances to build their confidence, identify and work towards personal goals, and access education, training, and employment opportunities.

***"I thought all my struggles were purely mine, but, since starting with Move On and the mentoring, they've showed me that you always have someone to help you achieve little goals that you set for yourself." Euan, Mentee***

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**Report of the Trustees for the year ended 31 March 2025**

**Young people’s achievements**

We have supported **58** young people through our mentoring service over the last year.

All young people were aged between 14 and 25, and facing challenges including care experience, caring responsibilities for family members, parental addiction issues, and poor mental health.



**Support for young people**

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, safety and trust.

Initially, some young people are not yet ready to be matched with a volunteer, often due to anxiety or other mental health problems. In these cases, we provide flexible and intensive pre-mentoring support to help them to build the confidence and skills they need to fully benefit from mentoring.

With support from Scottish Government and Inspiring Scotland, our “intandem” mentoring service continues to operate in Edinburgh and the Lothians, supporting young people looked after at home and in kinship care, aged 8 – 14. The service offers a vital support helping families to stay together and overcome the challenges they face.

**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. Venture On is a 12-week training programme supporting people 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.

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

### **Report of the Trustees for the year ended 31 March 2025**

#### **Participants' Achievements**

Over the last year, **41** people have completed Venture On courses with us.



**100% of participants (41 people) achieved SQA Core Skills Communications Level 3, and SQA Core Skills Personal Development Award Level 3.**

In addition, participants completed volunteer placements with Rainbow, FareShare, Kindness Glasgow and others, accessed college placements and courses, and linked in with new recovery groups. Most importantly, they built their self-confidence and came away with a whole new group of supportive friends.

***"I honestly believe in myself now and I know I can do more than I ever thought I could"*** Venture On Participant

***"I feel connect  
to society  
now. Part of"***

Venture On  
Participant



***"Staff were  
amazing.  
Non-  
judgmental.  
Made me  
feel that I  
was an ok  
person"***

***"I never considered the prospect of working again - it was too scary. But the course has given me food for thought and I think I maybe can work in the future"*** Venture On Participant



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**Report of the Trustees for the year ended 31 March 2025**

**Our Future Now (OFN)**

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 consultancy and pro bono support to help us strengthen our overall business and sustainability. Other programmes we operate, such as Edinburgh-based “Building Brighter Futures” and the Training for Work partnership in Glasgow work with this age group and these activities contribute towards the OFN outcomes.

***“[It] was the course that got me into work...I’d applied for lots of jobs in the past but not got anywhere, this was the first time I was able to get a job...basically its handing someone the key to a job.”***

**Young people’s Achievements**

Over the last year, we’ve registered **140** young people with the service, with 106 completing mentoring, employability or personal development support.



29% (41 young people) moved into or sustained training and education opportunities.



Over a quarter (33 young people) secured employment, and 4 young people were supported into apprenticeships.



20% accessed structured volunteering opportunities

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**Report of the Trustees for the year ended 31 March 2025**

**Way Ahead**

Way Ahead is an employability partnership supporting people with experience of the criminal justice system, addiction, and homelessness. In addition, many participants face other significant barriers, including poor physical and mental health.

**Peter’s Journey: From Volunteering to Full-Time Work**



Peter was referred to our Way Ahead programme and started volunteering with FareShare.

With help from our Forklift Trainer, Peter passed his forklift driving certificate within just four weeks. This gave his confidence a huge lift – he was so proud of passing his test and said it was exactly the boost he needed.

Peter began applying for jobs. He soon got an interview with a food manufacturing company. At the interview, he spoke about his time volunteering at FareShare and successfully showed his forklift driving skills. Peter was offered a full-time job!

**People’s Achievements**

Over the last year, we’ve supported 37 people through Way Ahead.



20 gained qualifications



12 completed work experience  
(including 3 participants  
achieving work placements  
with Damada as Asbestos  
Demolition Operatives)



7 started volunteering  
(including 3 people  
volunteering in Ghana with  
Stand International)

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

### **Report of the Trustees for the year ended 31 March 2025**

#### **Paid Placements**

Move On provides one-to-one support for people aged 16+ in paid placements across Glasgow, including roles in administration, marketing, childcare, and warehousing. All participants face barriers to work, such as autism, poor mental health, or physical health challenges. We offer ongoing guidance to help them secure, sustain, and progress from fixed-term placements. So far, we've supported 40 people, with 39 completing successfully.

Move On also provides placements, offering two roles at our FareShare social enterprise to graduates of our Training for Work programme, showing the value of our varied employability pathways.

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

Our Driver Employability Training Scheme (DETS) supports young people with an aspiration to drive for a living to become safe, competent, and qualified drivers. Gaining a full driving licence is a huge achievement and opens up multiple employment opportunities.

The programme recognises the growing number of driving, logistics, and delivery roles in the job market. It also recognises how difficult it is for many young people to learn to drive, with the cost of lessons out of reach for the majority of the young people we support.

DETS is based at our FareShare Glasgow and the West of Scotland (FSGWS) warehouse, where we have in-house driving and forklift instructors and vehicles. DETS is open to young people (aged 20-25) who want to work as delivery or distribution drivers, and who are not currently in education or employment, are lacking confidence and employment skills, and are facing other significant barriers including care experience, poverty, and poor mental wellbeing.

#### **Cade's DETS Journey**



***Thank you so much for your time and patience with helping me with my driving... I was never as confident as I was with you."*** Cade, DETS participant

After volunteering at FSGWS to increase his confidence and gain work experience, Cade joined our DETS programme. He passed his driving test with only three minor faults. He had already started applying for jobs before sitting his test and soon secured one that required travel across Scotland. He's now employed full-time, and his confidence continues to grow.

## MOVE ON (A company limited by guarantee)

### Report of the Trustees for the year ended 31 March 2025

Over the last year, we've supported 22 young people through DETS:



**15** passed their practical driving tests, and an additional 10 passed their theory tests.



**100%** of the young people who accessed DETS secured employment (22 young people).



**8** young people gained their forklift licences and completed practice hours on our in-house forklift.



All 22 young people received Key Worker support, worked towards personal goals, completed work experience at FSGWS, and increased their self-confidence.

## North Edinburgh Support Service (NESSie)

NESSie is an innovative consortium led by Fresh Start, with Move On, North Edinburgh Arts, and Spartans Community Football Academy.

NESSie is based on a Human Learning Systems (HLS) approach, meaning that we support people how they need it, when they need it, and where they need it. Staff work in a fully person-centred way and respond to people's individual needs.

***"It was not easy for me to start a conversation regarding my situation because I was embarrassed, confused and kind of scared when I realised how complex my situation is at that moment. Craig's attitude to me was excellent, it was unbelievable how gentle, patient and helpful he was...he's been amazing."***

NESSie beneficiary

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, including housing, employability, food and fuel poverty, addiction recovery, mental health, and social isolation.

## Adult Numeracy and Literacy Services

We provide numeracy and literacy support to help 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.

## MOVE ON (A company limited by guarantee)

### Report of the Trustees for the year ended 31 March 2025

#### William's Journey to Recovery and Literacy

***"This is the first qualification I've ever had" William***

William was referred to our literacy service in February 2025. From his first session, he demonstrated commitment and enthusiasm to improve his reading and writing.

Although he gained basic literacy skills in primary school, William struggled at secondary level due to poor attendance, and a turbulent home life. These challenges led him down a difficult path of addiction, homelessness, and repeated stays in prison, spanning over 20 years.

Now over a year sober, William felt ready to address his literacy difficulties. From day one, he embraced learning. He borrowed A Street Cat Named Bob from our Quick Reads collection and immediately connected with the story, which mirrored parts of his own past.

He then progressed to comprehension exercises and spelling work. Within just three weeks, he completed Core Skills Level 3 in Communication, covering reading, writing, speaking, and listening. William proudly shared, ***"This is the first qualification I've ever had."***

William is now taking part in our 12-week personal development programme, Venture On to Recovery, run by Move On and Venture Scotland. He's also registered with our Way Ahead programme to support him into employment.

#### Creative Writing Workshops



***"Chris encouraged everyone to write. Everyone put pen to paper – although not everyone read out – they all took part"***  
Workshop participant

*Learners taking part in a creative writing workshop, facilitated by esteemed author, Chris McQueer.*



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**Young Inspection Volunteers**

This is a key partnership between young people with experience of care, the Care Inspectorate and Move On. With training and support from Move On, young people with experience of care play an active role in the inspection and improvement of Scottish social care and support services. This year has seen a focus on training, recruitment, and inspections. There have been 12 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 trained 4 young people in July 2024, with another training scheduled for August 2025.

**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 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.



Between April 2024 and March 2025, we collected **409 tonnes** of wood. We re-used much of this timber through selling it in our wood shop or upcycling it into furniture. The remaining timber was recycled into wood chips.

We continued to offer employability, training, work experience, and volunteering opportunities at MOWR, including a wood working courses for people in the local community.

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### Report of the Trustees for the year ended 31 March 2025

*"It's a course that helps you get into work. My advice for anyone starting the course in the future would be to listen to the rules and just speak up if you get stuck with something!"*



*Jamie, left, helping to build a sensory wall for a local school for children with additional support needs.*

### MOWR's closure

With great regret, we made the difficult decision to close MOWR in June 2025. Despite the hard work of staff and volunteers, we were unable to grow the income to the levels needed to achieve financial sustainability. It is a great source of frustration that Edinburgh's only circular waste wood enterprise has had to close its doors, as it leaves a gap in the city's capacity to make use of waste timber and means customers have no alternative other than to purchase new wood.

### FareShare Glasgow and the West of Scotland (FSGWS)



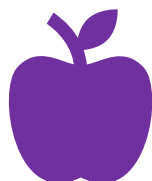
FareShare is a UK-wide initiative which takes surplus fit-for-purpose food from the food and drink industry and distributes it to organisations working with people in the community experiencing food poverty (Community Food Members, or CFMs).

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.

## MOVE ON (A company limited by guarantee)

### Report of the Trustees for the year ended 31 March 2025

Over the past 12 months we have:



Provided **food to 104 charities** feeding people in the community at risk of food poverty.



Distributed the equivalent of **3.96 million meal portions**, feeding more than **26,000 people**.



Saved **1,711 tonnes of CO<sub>2</sub>** from being released.

### The 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 will 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 an operational hub in Glasgow in February 2026.

An investment of £1.5 million over three years will allow a comprehensive capital refurbishment of our premises, improve efficiency and impact, as well as funding increased operational costs.

### The Promise and UNCRC

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.



## MOVE ON (A company limited by guarantee)

### Report of the Trustees for the year ended 31 March 2025

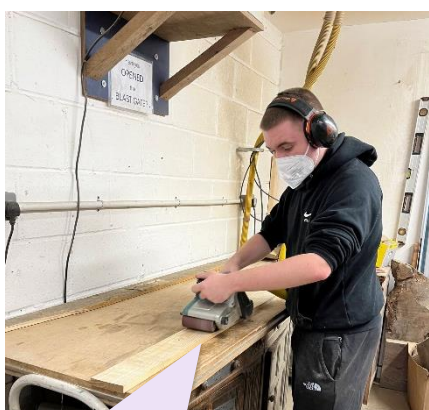
#### The Promise and UNCRC (continued)

The UNCRC became law in Scotland on 11th of July 2024. Move On has upskilled all front-line delivery staff to fully understand the different articles and how this impacts our work with young people. We have developed training for new and existing volunteer mentors. 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. In addition, we are providing more opportunities to hear young people's voices in all our programmes.

#### Move On's Volunteers

A huge thank you to our committed team of volunteers!

As of 31 March 2025, Move On had a volunteer team (not including Board members) of 189. Volunteers contribute an enormous amount towards the effectiveness and capacity of Move On's services. Without our team of amazing volunteers, we would be unable to deliver all of our services.



**13 regular volunteers with Move On Wood Recycling** have helped us to collect wood, drive our vans, de-nail and sort wood, and create a range of attractive wooden products for sale.

**92 volunteer mentors** have supported young people through weekly one-to-one meetups. They've supported young people to build confidence, try new things, gain skills and access opportunities.



**74 FareShare volunteers** have contributed 15,600 hours in our depot and vans, helping us to distribute 1700 tonnes of food across schools, hostels and community hubs.

**10 Young Inspection Volunteers** have supported 12 inspections across Scotland with the Care Inspectorate.

### 45,000 hours

Between April 2024 and March 2025, our volunteers contributed almost 45,000 hours of their time to Move On, which equates to a time commitment of 25 full-time staff members (and a notional salary bill of around £734,000).

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### **Report of the Trustees for the year ended 31 March 2025**

#### **Volunteer Connection Group**

We have established a Volunteer Connection Group to improve the volunteer experience at Move On and ensure that volunteers are more closely involved in the life of Move On. The group supported by a staff member has been active surveying volunteers, identifying priorities and leading on the development of a new Move On Volunteer Strategy. Move On's board has appointed one of its members as Volunteer Champion, to ensure that the voice of volunteers is heard loud and clear at board level.

#### **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. Feedback from staff surveys has shaped the support offered. The staff also give ongoing feedback and ideas to the HWC representatives in the committee. Its work has continued and has been well received by staff throughout the year. Committee members wrote:

*"We have committed to offering staff 4 vouchers per year to get a pamper voucher or supermarket voucher. Staff have said they enjoy having this as well as activities in work as they can use this to benefit their health and wellbeing in their own time. Other activities have included a February fitness challenge – mile challenge, walking challenges, and art sessions."*

#### **Move On's Funding Sources**

Funding from Trusts and Foundations continues to be our largest source of income. We are extremely grateful for the generosity of funders who have supported us for the first time this year, as well as the continued commitment of our longstanding funders.

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), FareShare UK, Glasgow City Council (Multiply Fund), John Lewis Partnership Foundation, and The National Lottery Community Fund (Improving Lives, Awards for All).

Additionally, we are grateful for the generous financial support of the following charitable trusts and foundations: AABIE Charitable Initiative, Arnold Clark Community Fund, Baird Watson Charitable Trust, Barcapel Foundation, Blackford Trust, Corra Foundation (Venture Scotland), Cruden Foundation, Dr Guthrie's Association SCIO, DWF Foundation, Edinburgh Airport Community Fund, Edinburgh Community Solar Co-Operative, Findlay Charitable Trust, Gannochy Trust, Garfield Weston Foundation, Gosling Foundation, Hufstetler Foundation, Hugh Fraser Foundation, Inspiring Scotland, James Wood Bequest Fund, John Lewis Foundation, John Watson's Trust, JTH Charitable Trust, KPE4 Charitable Trust, Mazars Charitable Trust, Miss A M Pilkington Charitable Trust, Murgitroyd Foundation, Nairn Family Trust, Nancie Massey Charitable Trust, Percy Bilton Charity, Plum Trust, Robertson Trust, Robina Goodlad Memorial Trust, Ross + Liddell Community Bursary, Rozelle Trust, Russell Trust, Scottish Book Trust, Souter Charitable Trust, Stafford Trust, St James Place Foundation, Swire Charitable Trust, Sylvia Aitken Charitable Trust, Tesco Stronger Starts, Tillyloss Trust, and the Yorkshire Building Society Charitable Foundation.

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### **Report of the Trustees for the year ended 31 March 2025**

#### **Corporate Partners**

Some of our corporate partners have volunteered in our Edinburgh and Glasgow 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. We would like to say a huge thank you to the following corporate partners: Athlon; Barratt Homes; Bruynzeel Storage Systems; Cairn Estate and Letting Agency; CCG Scotland Ltd; Charities Trust; City Access Scaffolding; The Cumberland Building Society DAC Beachcroft; Deloitte; Enva; Investec; Glasgow Kelvin College; Gratefuel; Ideagen; iMultiply; James Jones and Sons Ltd; Merchant City Yoga; Muller; Nisbets; Ooni; Royal Bank of Scotland; Sanctuary; Taziker; Think Analytics; Peter Vardy; Yaldi Lottery; and Zurich.

We do not have space to include all the amazing work undertaken by our generous and amazing corporate partners, but some highlights include:

- iMultiply hosted fundraising pub quizzes in both Glasgow and Edinburgh, raising unrestricted funds for Move On's services.
- CCG Scotland Ltd and City Access Scaffolding continued to support our Building Brighter Futures employability training for young people interested in careers in construction. They provided site tours, Careers in Construction presentations, and work experience placements.
- Long-term partner Zurich, run regular staff volunteer days at FareShare Glasgow and the West of Scotland as well as donations, including the purchase of safety boots, gloves, and hi-vis vests for our young trainees.
- The Cumberland Building Society teamed up with our FareShare Glasgow and the West of Scotland service in June 2024 to support our network of frontline charities and community groups in Dumfries. Organisations which benefited included Kate's Kitchen, Summerhill Community Centre, Oasis Youth Centre, Apex Scotland, and River of Life Church.
- Through their Kinder Kitchens initiative, they published the excellent Kinder Cookbook featuring a delicious recipe from our Community Food Member Kate's Kitchen (pages 40 – 43).

<https://www.cumberland.co.uk/neon/download/file/2024-25/pdf/cumberland/kinder-cookbook-web-edition.pdf>

Through promotional events in the community and PR campaigns Cumberland have generously publicised our work and mission to a wider audience, as well as their staff supporting our operations directly, through volunteering at our FareShare depot.

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**Report of the Trustees for the year ended 31 March 2025**



- Muller, began supporting Move On from October 2024, offering support to our Training For Work Group programme, through facilitating tours at their factory in Bellshill, showcasing their work environment and highlighting opportunities available in the pre-Christmas recruitment period as well as apprenticeships starting in the new year. Senior Muller staff attended our FareShare depot, making valuable contributions to our employability programme in Glasgow through CV and career advice.

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**Report of the Trustees for the year ended 31 March 2025**



*Our Development Workers & young people onsite at Muller Factory.*

- As we approach the end of what has been a successful 6-year partnership between Move On and Deloitte (Glasgow), we have been celebrating a deep and impactful collaboration. Deloitte continued to support Move On through raising funds, donating IT equipment, facilitating employability workshops and mock interviews for young people, and attending regular volunteer days at FareShare Glasgow and the West of Scotland. Highlights in 24/25 included:
  - A large Deloitte staff team undertaking the Kiltwalk, raising funds for Move On, which were then matched by Deloitte.
  - 62 separate staff volunteering for at least a day in our FareShare depot
  - Conducting invaluable mock interviews for 27 young people
  - Donating 150 laptops for Move On to use directly and/or distribute to young people and volunteers.



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### **Report of the Trustees for the year ended 31 March 2025**



*Deloitte's Kiltwalk for Move On*

### **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:

- Failure to recruit, support and sustain staff.
- An accident involving an employee, trainee, volunteer or visitor and potential resulting injury.
- Move On fails to achieve budgeted income targets, thus eroding reserves.
- Loss of Key Board members

Strategies for addressing the identified risks include:

- Undertake a review of Move On's terms and conditions and salaries. Ongoing support and budget for the Health & Wellbeing Committee and enable access for staff to a confidential and anonymous counselling service.
- Continue to work closely with partner FareShare UK to improve safety in our food warehouse, with particular attention to segregating vehicle and pedestrian traffic.
- Reducing staffing and other costs through the closure of Move On Wood Recycling and the reduction in Move On's Edinburgh-based staff team.
- More prudent budgeting, lowering in-year income generation expectations from unidentified sources

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

### **Report of the Trustees for the year ended 31 March 2025**

#### **Risk Management (continued)**

- Focused approach to grant application development and submission, building on previous experience and funder feedback.
- Increase marketing and communications 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:

- The Coronation Food Project (CFP) offers a hugely exciting opportunity to grow the volumes of surplus food we distribute and to increase our impact. This will directly enable us to secure more surplus food from local suppliers. Investment through CFP will fund the refurbishment of our current warehouse premises, providing a safer and more welcoming environment, which will allow us to distribute more food, train more people, develop new corporate partnerships, and increase overall impact.
- For our mentoring service, we will continue to improve the support we offer, particularly in relation to the deteriorating mental health and growing anxiety among the young people we work alongside. Pre-mentoring support will continue, as will the roll out of our trauma informed/skilled approach will support this, as will offering more intensive 1:1 support. An increased focus on children's rights (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 inform and shape 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.

#### **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**

### **(A company limited by guarantee)**

## **Report of the Trustees for the year ended 31 March 2025**

### **Organisational structure (continued)**

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 £220,046 (2024: £105,244). Total income amounted to £1,794,377 (2024: £1,656,180), of which £779,981 (2024: £782,011) was related to restricted projects and £1,014,396 (2023: £874,169) to unrestricted funds.

At the balance sheet date, the unrestricted funds were £234,442 (2024: £480,718) with £196,135 (2024: £169,905) in restricted funds.

### **Reserves Policy**

Move On's Board adopted a policy to build reserves which would allow for current activities to continue for a short period of time if a major funder ceased to support our work. This time would be used to secure further funding and/or ensure that the support needs of those affected could be met by other providers.

Free reserves, being unrestricted and undesignated funds not represented by tangible fixed assets, should be between three and six months of expenditure or around £504,000 to £1,007,000. 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 £93,765 (being total of unrestricted funds less amounts of £100,677 tied up in fixed assets and £40,000 designated for the dilapidations fund) therefore the charity is not currently meeting its reserves policy.

### **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 2025**

**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 2025**

**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:  
  
46682ACC3DD14FC...

Name: Ash Mohammed (Chair)

Date: 23 September 2025

DocuSigned by:  
  
9982B357BDAE4FA...

Name: Lisa Dawson

Date: 23 September 2025

**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 2025**

**Opinion**

We have audited the financial statements of Move On (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, 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 2025, and of 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 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 trustees' annual 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 2025**

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 trustees' report, 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.

#### **Matters on which we are required to report by exception**

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

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 23, 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.

**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 2025**

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.

**Auditor responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

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

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we 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 the 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 of association.

**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 2025**

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; and
- Management bias in accounting estimates.

**Audit response to the risks identified:**

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

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims; and
- Reading minutes of meetings of those charged with governance.

In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business. Review of journals included, but was not limited to, the following areas:

Depreciation;  
Accruals;  
Prepayments;  
Accrued income;  
Deferred income;  
Fixed asset disposals; and  
Wages and salaries.

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.

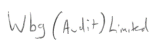
**MOVE ON****(A company limited by guarantee)****INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF MOVE ON  
FOR THE YEAR ENDED 31 MARCH 2025**

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

A further description of our responsibilities is available on the FRC'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.

**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:  
  
 142BED1F16784DD...

168 Bath Street  
 Glasgow  
 G2 4TP

*Rory McCall BAcc CA (Senior Statutory Auditor)*

*For and on behalf of Wbg (Audit) Limited, Statutory Auditor*

Date: 23 September 2025

*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 2025**

(Including an Income and Expenditure account)

Continuing Operations				Discontinuing Operations			Overall Total Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £				
<b>Income and endowments from:</b>										
Donations and legacies	5	42,333	-	42,333	-	-	42,333	47,674	2,000	49,674
Charitable activities	6	671,403	759,252	1,430,655	271,511	20,729	1,722,895	804,197	780,011	1,584,208
Investments	7	5,732	-	5,732	-	-	5,732	3,190	-	3,190
Other incoming resources	8									
		23,417	-	23,417	-	-	23,417	19,108	-	19,108
<b>Total income</b>		742,885	759,252	1,502,137	271,511	20,729	1,794,377	874,169	782,011	1,656,180
<b>Expenditure on:</b>										
Raising funds										
Raising donations & legacies	9	36,529	-	36,529	-	-	36,529	35,097	-	35,097
Charitable activities	11	885,102	738,031	1,623,133	339,041	15,720	1,977,894	949,161	777,166	1,726,327
<b>Total expenditure</b>		921,631	738,031	1,659,662	339,041	15,720	2,014,423	984,258	777,166	1,761,424
<b>Net (expenditure) / income for the year and net movement in funds</b>		(178,746)	21,221	(157,525)	(67,530)	5,009	(62,521)	(220,046)	(110,089)	(105,244)
Transfer between funds		-	5,009	5,009	-	(5,009)	(5,009)	-	-	-
<b>Net movement in funds</b>		(178,746)	26,230	(152,516)	(67,530)	-	(67,530)	(220,046)	(110,089)	(105,244)
Transfer of discontinued deficit		(67,530)	-	(67,530)	67,530	-	67,530	-	-	-
<b>Net movement in funds combined</b>		(246,276)	26,230	(220,046)	-	-	(220,046)	-	-	-
<b>Funds reconciliation</b>										
Total Funds brought forward	21	480,718	169,905	650,623			650,623	590,807	165,060	755,867
<b>Total Funds carried forward</b>	21	234,442	196,135	430,577			430,577	480,718	169,905	650,623

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



**MOVE ON**  
**(A company limited by guarantee)**  
**BALANCE SHEET AS AT 31 MARCH 2025**

	<b>Note</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Fixed assets:</b>			
Tangible assets	15	271,802	243,952
<b>Total fixed assets</b>		<u>271,802</u>	<u>243,952</u>
<b>Current assets:</b>			
Stock	16	15,316	12,229
Debtors	17	503,451	263,103
Cash at bank and in hand	24	281,746	513,436
<b>Total current assets</b>		<u>800,513</u>	<u>788,768</u>
<b>Liabilities:</b>			
Creditors falling due within one year	18	(641,378)	(381,737)
<b>Net current assets</b>		159,135	407,031
Provisions for liabilities and charges	20	(360)	(360)
<b>Net assets</b>		<u>430,577</u>	<u>650,623</u>
<b>The funds of the charity:</b>			
Restricted income funds	21	196,135	169,905
Unrestricted funds	21	234,442	480,718
<b>Total charity funds</b>		<u>430,577</u>	<u>650,623</u>

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

Approved by the Trustees and signed on their behalf by:

Signed by:  
  
 46682ACC3DD14FC...  
 Name: Ash Mohammed (Chair)  
 Date: 23 September 2025

DocuSigned by:  
  
 9982B357BD4E4FA...  
 Name: Lisa Dawson  
 Date: 23 September 2025

**REGISTERED COMPANY NO: SC178293**

**MOVE ON**  
**(A company limited by guarantee)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDING 31 MARCH 2025**

	<b>Note</b>	<b>2025 £</b>	<b>2024 £</b>
<b><i>Cash flows from operating activities:</i></b>			
<b>Net cash (used) in operating activities</b>	<b>23</b>	<b>(130,421)</b>	<b>(120,528)</b>
<hr/>			
<b><i>Cash flows from investing activities:</i></b>			
Dividends, interest and rents from investments		5,732	3,190
Purchase of property, plant and equipment		(108,001)	(80,295)
Proceeds from disposal of property, plant and equipment		1,000	-
<b>Net cash (used in) investing activities</b>		<b>(101,269)</b>	<b>(77,105)</b>
<hr/>			
<b>Change in cash and cash equivalents in the year</b>		<b>(231,690)</b>	<b>(197,633)</b>
Cash and cash equivalents brought forward	<b>24</b>	<b>513,436</b>	<b>711,069</b>
<b>Cash and cash equivalents carried forward</b>	<b>24</b>	<b>281,746</b>	<b>513,436</b>
		<hr/> <hr/>	

**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****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.

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

The decision was taken to cease operations at the Move On Wood Recycling Centre in the period subsequent to the year end. As a result of this matter, an impairment assessment was required and undertaken in relation to tangible fixed assets and stocks held for the purposes of Wood Recycling Centre operations. Furthermore, as a result of a constructive obligation having been created as at 31 March 2025 with the decision having been taken at this stage to close MOWR in the period subsequent to the year end, any associated staff redundancy costs have been accrued and incorporated within the results for the year to 31 March 2025.

As a result, the Statement of Financial Activities for the year ended 31 March 2025 has been split in terms of results on continued / discontinued (MOWR) operations.

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.

## **MOVE ON**

**(A company limited by guarantee)**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

#### **1. Accounting Policies (continued)**

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.

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.

**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****1. Accounting Policies (continued)**

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 10.

**(g) Tangible fixed assets and depreciation**

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

	<b>Basis</b>
Property improvements	Reducing balance over the life of lease
Office equipment	25% straight line
Fixtures and fittings	20% reducing balance
Motor Vehicles	25% reducing balance

**(h) Stock**

Stock is included at the lower of cost or net realisable value.

**(i) 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.

**(j) 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.

**(k) 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.

**(l) 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.

**(m) 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.

**(n) 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

**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****1. Accounting Policies (continued)**

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.

**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 (2024: £nil). There were no expenses paid to trustees during the year (2024: £nil). There were expenses waived by 6 Trustees in the year of £761 (2024: £nil). These waived expenses related to mileage costs for travelling to meeting that Trustees are entitled to claim but did not. One related party paid unconditional donations totalling £100 (2024: £1,800) throughout the year. During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2024: none).

**5. Income from donations and legacies**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	42,333	49,674
	<u>42,333</u>	<u>49,674</u>

**6. Income from charitable activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Social Enterprise	869,840	747,027
Support	242,697	261,471
Training & Employability	610,358	575,710
	<u>1,722,895</u>	<u>1,584,208</u>

**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****7. Investment income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank Interest	5,732	3,190
	<u>5,732</u>	<u>3,190</u>

**8. Other incoming resource**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other income	23,417	19,108
	<u>23,417</u>	<u>19,108</u>

**9. Raising funds**

	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	36,529	-	36,529
	<u>36,529</u>	<u>-</u>	<u>36,529</u>

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

**10. 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:

<b>Cost type</b>	<b>2025 Total allocated</b>	<b>Social Enterprise</b>	<b>Support</b>	<b>Training &amp; Employability</b>	<b>Governance</b>	<b>Basis of Apportionment</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Staff costs	265,274	94,319	104,080	58,917	7,958	Staff time
Administration	29,811	10,898	11,994	6,919	-	Staff time
Insurance	2,160	790	869	501	-	Staff time
Bank Charges & Commission	2,530	925	1,018	587	-	Staff time
Professional fees	22,089	8,075	8,887	5,127	-	Staff time
Publicity	4,827	1,765	1,942	1,120	-	Staff time
Telephone	4,069	1,487	1,638	944	-	Staff time
Travel & Transport	3,177	1,161	1,279	737	-	Staff time
Volunteer & service user costs	135	49	55	31	-	Staff time
Miscellaneous	842	308	339	195	-	Staff time
Depreciation	58,162	21,261	23,402	13,499	-	Staff time
<b>Total</b>	<u>393,076</u>	<u>141,038</u>	<u>155,503</u>	<u>88,577</u>	<u>7,958</u>	

**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****10. Allocation of governance and support costs (continued)**

<b>Cost type</b>	<b>2024 Total allocated £</b>	<b>Social Enterprise £</b>	<b>Support £</b>	<b>Training &amp; Employability £</b>	<b>Governance £</b>	<b>Basis of Apportionment</b>
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
<b>Total</b>	<b>329,781</b>	<b>118,254</b>	<b>130,388</b>	<b>74,245</b>	<b>6,894</b>	

**Governance costs:**

	<b>2025 £</b>	<b>2024 £</b>
Audit Fee	4,859	4,460
Accounts preparation	3,049	2,772
Support costs	7,958	6,894
	<b>15,866</b>	<b>14,126</b>

**Allocation of governance and other  
support costs:**

	<b>Support Costs £</b>	<b>Governance £</b>	<b>2025 £</b>
Social Enterprise	141,038	5,800	146,838
Support	155,503	6,384	161,887
Training & Employability	88,577	3,682	92,259
Total allocated	<b>385,118</b>	<b>15,866</b>	<b>400,984</b>

**Allocation of governance and other  
support costs:**

	<b>Support Costs £</b>	<b>Governance £</b>	<b>2024 £</b>
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	<b>322,887</b>	<b>14,126</b>	<b>337,013</b>



**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****11. Analysis of expenditure on charitable activities**

	<b>Social Enterprise £</b>	<b>Support £</b>	<b>Training &amp; Employability £</b>	<b>Total 2025 £</b>
Staff costs, training & recruitment	364,920	160,397	414,007	939,324
Administration	4,701	353	458	5,512
Professional fees	9,923	2,398	5,171	17,492
Property Costs	183,675	34,451	34,478	252,604
Publicity	4,548	1,705	583	6,836
Telephone	4,852	3,589	2,837	11,278
Travel & transportation	97,647	2,320	8,056	108,023
Volunteer & service user costs	48,553	16,267	44,060	108,880
Bank interest and commission	4,083	-	-	4,083
MOWR Operational Costs	66,397	-	-	66,397
Fareshare Operational Costs	15,097	-	-	15,097
Miscellaneous expenses	8,844	5,376	6,175	20,395
Impairment of tangible fixed assets	14,306	-	-	14,306
Loss on disposal of fixed assets	6,683	-	-	6,683
Governance costs (note 10)	5,800	6,384	3,682	15,866
Support costs (note 10)	141,038	155,503	88,577	385,118
	<u>981,067</u>	<u>388,743</u>	<u>608,084</u>	<u>1,977,894</u>

	<b>Social Enterprise £</b>	<b>Support £</b>	<b>Training &amp; Employability £</b>	<b>Total 2025 £</b>
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 10)	5,164	5,684	3,278	14,126
Support costs (note 10)	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 2025****12. Analysis of staff costs and remuneration of key management personnel**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries and wages	1,113,552	1,001,362
Social security costs	80,942	66,511
Employer contributions to defined contribution pension schemes	25,832	22,852
Total staff costs and employee benefits	<u>1,220,326</u>	<u>1,090,725</u>

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

During the year 6 employees (2024: nil) received settlements totalling £48,621 (2024: £Nil).

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>42</u>	<u>41</u>

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Key Management Personnel remuneration	<u>124,505</u>	<u>118,675</u>

**13. Net (expenditure)/income for the year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	58,162	50,365
Auditor's remuneration:		
Audit fees	4,859	4,460
Accountancy services	<u>3,049</u>	<u>2,772</u>

**14. Government Grants**

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

Scottish Government - £39,000 (2024: £45,320). The 2025 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 - £24,626 (2024: £33,169). The 2025 funding was received in relation to the GCC Transitional Support Fund. The 2024 funding was received for a combination of projects, such as Co-operative Glasgow and the Move on Learning service.

Edinburgh HSCP - £16,988 (2024: £18,875). This funding was received in relation to the North Edinburgh Support Service consortium project.

**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****14. Government Grants (continued)**

CEC Connected Communities - £18,607 (2024: £Nil). This funding was received in relation to the Connected Communities Edinburgh Grant Programme.

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

**15. Tangible Fixed Assets**

	<b>Property Improvements £</b>	<b>Office Equipment £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost or valuation</b>					
At 1 April 2024	216,634	77,490	43,988	143,883	481,995
Additions	52,860	8,890	-	46,251	108,001
Disposals	-	-	-	(25,338)	(25,338)
At 31 March 2025	269,494	86,380	43,988	164,796	564,658
<b>Depreciation</b>					
At 1 April 2024	87,944	27,365	34,344	88,390	238,043
Charge for the year	21,951	18,527	1,929	15,755	58,162
Impairment losses	3,659	7,536	194	2,917	14,306
Eliminated on disposals	-	-	-	(17,655)	(17,655)
At 31 March 2025	113,554	53,428	36,467	89,407	292,856
<b>Net book value</b>					
At 31 March 2025	155,940	32,952	7,521	75,389	271,802
At 31 March 2024	128,690	50,125	9,644	55,493	243,952

**16. Stock**

	<b>2025 £</b>	<b>2024 £</b>
Stocks of finished goods and raw materials	15,316	12,229

**17. Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	359,100	160,601
Other debtors	143,921	102,502
VAT debtor	430	-
	503,451	263,103

**18. Creditors: amounts falling due within one year**

	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	28,246	45,024
Deferred income (Note 19)	482,353	287,879
Other creditors	91,901	28,692
Taxation and social security	38,878	20,142
	641,378	381,737

**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****19. Deferred income**

	£
Balance as at 1 April 2024	287,879
Amount released to income earned from charitable activities	(287,879)
Amount deferred in year	482,353
Balance as at 31 March 2025	<u>482,353</u>

Deferred income comprises Fare Share fees paid in advance by members and grants received for the year to 31 March 2026.

**20. Provision for liabilities and charges**

	2025 £	2024 £
Opening provision for dilapidations	360	360
Closing provision for dilapidations	<u>360</u>	<u>360</u>

**21. Analysis of charitable funds**

<b>Analysis of Fund movements 2025</b>	<b>Balance b/fwd 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Fund c/fwd 2025 £</b>
<b>Unrestricted funds</b>					
Fixed Asset Fund	74,047	-	23,646	50,276	100,677
Dilapidations Fund	40,000	-	-	-	40,000
<b>Total designated funds</b>	114,047	-	23,646	50,276	140,677
General funds	366,671	1,014,396	1,237,026	(50,276)	93,765
<b>Total unrestricted funds</b>	480,718	1,014,396	1,260,672	-	234,442
<b>Restricted funds</b>					
<b>Skills and Employability</b>					
Inspiring Scotland	-	76,000	76,000	-	-
FARE BBFF Grant	-	47,298	47,298	-	-
Corra Foundation (Venture Scotland)	-	27,714	27,714	-	-
Robertson Trust	-	36,000	36,000	-	-
GCC Transitional Support Fund	-	24,626	24,626	-	-
Edinburgh HSCP (NESSIE Consortium)	-	16,988	16,988	-	-
Robertson Trust (NESSIE Consortium)	-	18,898	18,898	-	-
Hugh Fraser Foundation	-	3,000	3,000	-	-
BairdWatson Charitable Trust	-	4,120	4,120	-	-
KPE4 Charitable Trust	-	8,327	8,327	-	-
AABIE Charitable Initiative	-	1,280	1,280	-	-

**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****21. Analysis of charitable funds****Analysis of Fund  
movements 2025**

	<b>Balance b/fwd 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Fund c/fwd 2025 £</b>
Edinburgh Community Solar Cooperative	-	1,500	1,500	-	-
Russell Trust	-	2,150	2,150	-	-
Souter Charitable trust	-	1,000	1,000	-	-
James Wood Bequest Fund	-	1,000	1,000	-	-
<b>Mentoring</b>					
Inspiring Scotland Intandem	-	47,505	47,505	-	-
KPE4 Trust	-	30,000	30,000	-	-
National Lottery Improving Lives	-	33,527	33,527	-	-
Arnold Clark Community Fund	-	500	500	-	-
Nancie Massie Charitable Trust	-	5,000	5,000	-	-
JTH Charitable Trust	-	500	500	-	-
Tesco Community Grant – Groundwork	-	1,000	1,000	-	-
Stafford Trust	-	1,430	1,430	-	-
Nairn Family Trust	-	30,481	30,481	-	-
Access to work grants	-	4,631	749	(3,882)	-
ECC Connected Communities	-	18,607	18,607	-	-
Swire Charitable Trust	-	18,767	18,767	-	-
DWF Foundation	-	900	900	-	-
Hufsetler Foundation	-	1,980	1,980	-	-
St James Place Foundation	-	2,500	2,500	-	-
<b>DETS</b>					
Inspiring Scotland Driver Education	-	37,338	37,294	-	44
Barcapel Foundation	-	5,735	5,735	-	-
John Lewis Foundation	-	27,530	27,530	-	-
<b>Wood Recycling</b>					
National Lottery Awards for All	-	5,180	5,180	-	-
Miss A M Pilkington Charitable Trust	-	2,000	2,000	-	-
John Watson's Trust	-	975	975	-	-
Sylvia Aitken Charitable Trust	-	1,000	1,000	-	-
Edinburgh Airport Community Fund	-	4,350	1,565	(2,785)	-
Percy Bilton Charity	-	2,224	-	(2,224)	-
Gosling Foundation	-	5,000	5,000	-	-

**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****21. Analysis of charitable funds (continued)**

<b>Analysis of Fund movements 2025</b>	<b>Balance b/fwd 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Fund c/fwd 2025 £</b>
<b>Training</b>					
Paid Placement Trainees	-	5,859	5,859	-	-
<b>Fareshare</b>					
Scottish Government Fairer Food Fund	-	39,000	39,000	-	-
FSUK 7.5 Tonne Van	-	75,021	75,021	-	-
FSUK Pedestrian Gate Grant	-	13,800	-	(13,800)	-
FSUK Diesel	-	9,957	9,957	-	-
Volunteer Celebration Grant	-	255	255	-	-
FSUK Capital Grant	-	60,000	-	(35,034)	24,966
Robina Goodlad Memorial Trust	-	3,000	3,000	-	-
Glasgow Guarantee Trainee Payment	-	5,526	5,526	-	-
Murgitroyd Foundation	-	5,002	5,002	-	-
Plum Trust	-	3,000	3,000	-	-
Yorkshire Building Society Charitable Foundation	-	1,000	1,000	-	-
Donations	-	-	-	-	-
<b>Fixed Asset Fund</b>	169,905	-	56,505	57,725	171,125
<b>Total restricted funds</b>	169,905	779,981	753,751	-	196,135
<b>TOTAL FUNDS</b>	650,623	1,794,377	2,014,423	-	430,577

<b>Analysis of Fund movements 2024</b>	<b>Balance b/fwd 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Fund c/fwd 2024 £</b>
<b>Unrestricted funds</b>					
Fixed Asset Fund	49,446	-	16,358	40,959	74,047
Dilapidations Fund	40,000	-	-	-	40,000
<b>Total designated funds</b>	89,446	-	16,358	40,959	114,047
General funds	501,361	874,169	967,900	(40,959)	366,671
<b>Total unrestricted funds</b>	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	-	-

**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****21. Analysis of charitable funds (Continued)**

<b>Analysis of Fund movements 2024</b>	<b>Balance b/fwd 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Fund c/fwd 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
National Lottery Community Fund – Young Start Edinburgh HSCP (NESSIE Consortium)	-	22,062	22,062	-	-
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	-	-
<b>Mentoring</b>					
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	-	-
<b>General</b>					
Percy Bilton	-	100	100	-	-
<b>DETS</b>					
Inspiring Scotland Driver Education	-	41,295	41,295	-	-
Bairdwatson Trust Driver Education	-	13,765	13,765	-	-
Barcapel Trust Driver Education	-	8,030	8,030	-	-
<b>Wood Recycling</b>					
Adapt & Thrive	466	-	449	(17)	-
National Lottery Awards for All	18	-	-	(18)	-
Dr Guthrie's Association SCIO	-	1,000	1,000	-	-



**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****21. Analysis of charitable funds (Continued)****Analysis of Fund movements 2024**

	<b>Balance b/fwd 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Fund c/fwd 2024 £</b>
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	-	-
<b>Training</b>					
Paid Placement Trainees	-	6,705	6,705	-	-
<b>Fareshare</b>					
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	-	-
<b>Fixed Asset Fund</b>	164,576	-	34,007	39,336	169,905
<b>Total restricted funds</b>	165,060	782,011	777,166	-	169,905
<b>TOTAL FUNDS</b>	755,867	1,656,180	1,761,424	-	650,623

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.

## MOVE ON

(A company limited by guarantee)

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

#### 21. Analysis of charitable funds (Continued)

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 people in recovery.
- Robertson Trust – Employability training for 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 Trust – Employability training for vulnerable young people.
- Robertson Trust (NESSIE Consortium) – North Edinburgh Support Service.
  
- 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 Fund – 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.

## **MOVE ON**

**(A company limited by guarantee)**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

#### **21. Analysis of charitable funds (Continued)**

- 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.
- EVOC 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.
- 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.

## **MOVE ON**

**(A company limited by guarantee)**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

#### **21. Analysis of charitable funds (Continued)**

- Nancie Massey Charitable Trust – Practical work experience and employability in Edinburgh.
- 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.

#### **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 FareShare 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.

**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****21. Analysis of charitable funds (Continued)**

- 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.

**22. Net assets over funds**

<b>As at 31 March 2025</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	100,677	171,125	271,802
Stocks	15,316	-	15,316
Debtors	474,230	29,221	503,451
Cash at bank	79,186	202,560	281,746
Current liabilities	(434,607)	(206,771)	(641,378)
Provision for liabilities	(360)	-	(360)
	<u>234,442</u>	<u>196,135</u>	<u>430,577</u>

<b>As at 31 March 2024</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>

**MOVE ON****(A company limited by guarantee)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****23. Reconciliation of net (expenditure)/income to net cash flow from operating activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net (expenditure) for the year (as per the Statement of Financial Activities)	(220,046)	(105,244)
Adjustments for:		
Depreciation charges	58,162	50,365
Dividends, Interest, and rents from investments	(5,732)	(3,190)
Loss on disposal of fixed assets	6,683	-
Impairment of tangible fixed assets	14,306	-
(Increase) in debtors	(240,348)	(71,979)
Increase in creditors	259,641	18,621
(Increase) in stock	(3,087)	(9,101)
Net cash (used in) operating activities	<u>(130,421)</u>	<u>(120,528)</u>

**24. Analysis of cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash in hand	<u>281,746</u>	<u>513,436</u>
Total cash and cash equivalents	<u>281,746</u>	<u>513,436</u>

**25. Operating lease commitments**

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

	<b>Equipment</b>		<b>Land and Buildings</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Less than 1 year	3,001	2,229	100,244	90,500
Between 2 and 5 years	7,440	1,805	55,000	51,750
In more than 5 years	-	-	-	-
	<u>10,441</u>	<u>4,034</u>	<u>155,244</u>	<u>142,250</u>