



MOVING ON DURHAM

ANNUAL REPORT 2020-21

# Contents

Reference and Administrative Details .....	1
Opening Statement – Moving On Durham Chairman – Nigel Van Zwanenberg .....	2
Foreword – Moving On Durham - Chief Executive - Peter T Richards .....	3
Moving On Durham – Vision, Mission and Impact .....	4
Our vision – the kind of place we want to see.....	4
Our mission – our role in making the vision a reality .....	4
Our impact – what will change as a result of our involvement? .....	4
Future Priorities .....	4
1. Improve our delivery.....	4
2. Generate influence and support.....	4
3. Manage our charity.....	5
Context.....	5
Review of 2020 -2021 Objectives.....	7
1. Improve our delivery.....	7
• Prevention - Engage young people in positive decision-making that affects their own lives. ....	7
• Prevention - Improve tenancy support for disadvantaged young people.....	7
• Support - Create additional social inclusion opportunities through support planning. ....	7
• Support - Realise the potential of our young people through their personal development.....	7
• Support - Promote positive and responsible behaviour in supported housing.....	8
2. Generate influence and partnership.....	8
• Influence - Develop informed relationships with senior stakeholders in the community. ....	8
• Influence - Communicate our reach and impact effectively though the increased use of data. ....	8
• Partnership - Develop external opportunities for community participation and fundraising.....	8
• Partnership - Increase potential for professional development through internship / placement.....	8
• Partnership - Create additional opportunities for corporate support for our work.....	8
3. Manage our delivery .....	8
Services .....	9
Information, Advice and Guidance (IAG) .....	9
Intensive Housing Support.....	9
Property Management.....	10
Overall.....	10
Key Impact and Figures 2020-21.....	11
Key Outcomes from Support Housing Programme.....	12
External Fundraising.....	13
Data Protection and IT .....	13
Safeguarding .....	13

Resource Management.....	14
Our People .....	14
Risk Management .....	14
Integrated Management System .....	14
Our Governance .....	14
Overall responsibility .....	15
Structure, governance and management .....	15
Objectives and Activities .....	16
External governance .....	16
Managing and measuring performance.....	16
Client Outcome Development .....	16
Financial Review.....	17
Reserves Policy .....	17
Report of the Trustees .....	19
Report of the Independent Auditors.....	20
Statement of Financial Activities .....	23
Balance Sheet.....	24
Cash Flow Statement.....	25
Notes to the statement of Cash Flow.....	26
Notes to the Financial Statements .....	27

**MOVING ON (DURHAM) LTD**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>TRUSTEES</b>	M A Farren M Goodwin J F Hindmarsh C McCreanor C Ross Dr N Van Zwanenberg L Watson
<b>REGISTERED OFFICE</b>	Forster Business Centre Finchale Road Durham DH1 5HL
<b>REGISTERED COMPANY NUMBER</b>	05495172 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1111581
<b>SENIOR STATUTORY AUDITOR</b>	David Holloway BA FCA DChA
<b>AUDITORS</b>	Ribchesters Group Limited Registered Auditors Finchale House Belmont Business Park Durham DH1 1TW
<b>SOLICITORS</b>	Swinburne Maddison LLP Venture House Aykley Heads Business Centre Durham DH1 5TS

## Opening Statement – Moving On Durham Chairman – Nigel Van Zwanenberg

The past year 2020-21, has thrown unprecedented and in too many cases, deadly, challenges at everyone throughout the world. In the relatively small corner of that world where Moving On Durham operates, the Covid pandemic has also left its mark. So far the effects have thankfully been to act as more of a brake on activities than to completely disrupt them. The young people who are our clients have shown considerable resilience. Our staff have been quick to adapt to, and sustain, new and more socially distant ways of working and providing support. Our financial and other backers have been remarkable in their generosity in such an unanticipated situation. Our manager and trustees have continued to direct the charity towards its central goals, though some of the hoped for progress and development has been necessarily delayed.

We must also recognise that some of the more negative effects of factors such as social isolation and disruption to work, education and training will take time to emerge and we will need to be vigilant in recognising and reacting to any signs of these amongst all who work in or with Moving On.

Next year, we intend to return to our previous development plans, notably to work with partners to extend opportunities for young people to 'move on' from our accommodation and to become even more independent and successful; to support our young people in becoming more adept in an increasingly data driven world and to continue to refine our management and governance. We will of course have to try to achieve these objectives whilst still adapting to the uncertainties of a pandemic that in global terms, at least, is still likely to be active. I am as confident as caution allows that Moving On will be able to continue to make a significant contribution to reducing the harmful effects of youth homelessness and improving the life chances of the young people with whom we work.

Nigel Van Zwanenberg | Chair of the Board of Trustees

## Foreword – Moving On Durham - Chief Executive - Peter T Richards

Writing this foreword in July 2021 with days to go before the ‘terminus’ lifting of restrictions in England from the COVID-19 pandemic; there are many real challenges faced, ambitions interrupted and fantastic examples of both staff and young people’s resilience to reflect on from 2020-21 and into the new business year. During 2020-21 like all charities, businesses, communities and individuals, our lives, our freedoms and in some cases our health and wealth was significantly impacted by the COVID 19 pandemic.

Moving On Durham has been very fortunate during this time. Our staff and clients have faced no significant levels of illness, we successfully adapted our service to be able to work either online or via social distanced measures, and although positive outcomes for our client group have been significantly impacted and reduced due to lack of opportunity, we have overall been very impressed with the seriousness, resilience and compliance most of our young people have shown to the national and local restrictions. We fully expect to see progress towards the lifting of restrictions; but right here, right now that time seems worrying and uncertain, with massive recent rises in cases but with a relatively small rise in hospitalisation. We hope dearly for no further reversal of fortune.

We made some strong decisions in the year that will impact the ability and direction of the charity over the continuing strategic period to 2023:

- We started an important journey towards ‘digital inclusion’ for our clients. Recognising that the barriers to social and economic inclusion are much higher without reliable and accessible IT resources in the home. We have developed a ‘Digital Triage and Support’ programme that we will roll out further into 2021-22.
- There was a significant turnover of staff in the charity for the first time in over 3 years alongside some growth. A significant effort in year has gone into the recruitment and selection of a highly competent and capable workforce that will bring new specialities and individual contributions to the charity.
- We continued our focus on improving quality and identified ‘Leaders in Safeguarding’ as a really strong fit for our work to demonstrate our ability and dedication towards Safeguarding. We expect to fully achieve the award during the coming business year following an audit process in 2020-21.
- We have moved office, not far away upstairs in the same building. The new offices are spacious and modern and feel like a much more appropriate fit for our growing team.

The funding community locally, regionally and nationally have supported our work fantastically over this very challenging year, enabling us to effectively support our clients and we begin 2021-22 in good financial health, having both grown in size and capacity and continue to move sustainably towards helping more young people.

Peter T Richards | Chief Executive

## Moving On Durham – Vision, Mission and Impact

### Our vision – the kind of place we want to see

County Durham has a vibrant, responsive and seamless information, advice, guidance and support service ensuring no one aged 16-35 is homeless. Our young people can access successful and sustainable housing solutions, building social mobility and social inclusion.

### Our mission – our role in making the vision a reality

Developing pathways to sustainable housing for young people in County Durham aged 16-35 who are homeless, through the provision of information, advice, guidance and support.

### Our impact – what will change as a result of our involvement?

We will be an outcome-driven organisation and will measure the impact of our work in the quality of life for the people we help, in the communities we serve. Our work will result in:

- Reduction in homelessness in County Durham
- Increased social inclusion of disadvantaged people aged 16-35
- People more empowered to engage in decision-making that affects their own lives thereby increasing social mobility
- People are better equipped to connect with housing choices and economic opportunity
- People behaving in ways which are healthier, economically sustainable and more respectful of the environment.

### Future Priorities

We will address three priority areas over the next year (end of strategy period).

#### 1. Improve our delivery

We will focus on developing and delivering a number of core products and services:

- Engaging young people in decision-making that affects their own lives
- Improving tenancy support and housing sustainability for disadvantaged young people
- Delivering tenancy skills training and social inclusion opportunities
- Realising the potential of young people
- Promoting positive behaviour in supported housing to improve sustainable tenancy

#### 2. Generate influence and support

We recognise the need to build further Moving On Durham's reputation and profile in order to generate support for our work from existing and new partners. We also recognise the need to adapt our skills and competences to deliver compassionate, effective and efficient services for our young people. Our approach will be to run appropriate and effective services, able to generate resources in a variety of ways to support our charitable objectives. Our strategy will be to deepen our existing relationships with those who support our work and build strategic relationships and alliances in the sectors.

### 3. Manage our charity

We aim to have the capability to help homeless young people wherever there is need and opportunity in County Durham. In order to achieve this, we need a strong, viable charity able to respond, grow and change to meet unmet need and increasing demand.

## Context

2020-21 was the year that at a national, regional and local level the impact of the coronavirus pandemic totally dominated every aspect of our lives, the news, and the attention of the nation. This meant in practice that there were short term very positive funding changes to the Homelessness policy context, with the key aspects being the 'Everybody In' programme delivering accommodation for street homeless individuals and the suspension of eviction for many months. Significant amounts of emergency funding were made available for homelessness and organisations supporting vulnerable people from which Moving On was able to benefit. We had a successful year from an income, delivery and strategy development perspective, building on our achievements from the previous year despite the challenges of delivering our service under lockdown conditions for most of the year.

Now that the increased supply of short term 'covid related' grant funding has come to an end, pressure on budgets both at a local authority and for organisations funding charities will remain a clear issue going forwards, making a clear priority for Moving On Durham to invest significantly in our ability to collect meaningful, impactful data and tell our story effectively. During 2021-22 we will refresh our case for support, although early days we appear to be winning early success with for instance a 3-year funding agreement with Henry Smith Charity which will help transform our work with young people leaving care.

On the 19th July 2021 England will leave an unprecedented lockdown on society as a result of the coronavirus COVID-19. Going forward it is very difficult to see what short, medium or long-term impact either the virus or the lockdown will continue to have. Clearly, over 2020-21 access for our clients to education and training, employment or support has been significantly impacted and we have been 'babysitting' while they have waited, mostly patiently and with a great deal of quite unexpected resilience. Staff and Trustee planning was vital in working out how we would deliver our services going forward. We were able to continue our service largely remotely with doorstep visits where needed. A number of key staff really helped us to sustain our service for which they have our heartfelt gratitude and thanks.

There is good evidence that Moving On Durham is participating effectively in local and regional partnerships:

In County Durham we have secured or continued membership of the following key meetings:

- Housing Support Group
- Rough Sleeper Strategy Group.
- County Durham Partnership
- Young People's Services
- Durham Safeguarding Adults Partnership

Regionally and nationally there are fewer opportunities for participation, however we have participated in the following groups:

- Homeless Link regional and national forums
- Pilotlight – Garfield Weston Award



- School for Social Entrepreneurs
- Learning through Lettings

In 2021-22 there will be a number of emerging policy changes that we will have to watch carefully for impact on our services. These include the proposals to regulate accommodation for 16-17 year olds and care leavers and the national statement of expectations for all supported accommodation providers which was published in Oct 2020.

Government's Ten Point Plan for a Green Industrial Revolution indicates there will be action to require housing providers in all sectors to improve energy efficiency in their properties. How much support will be provided to do this, timescales and targets are not yet clear. Whilst this will entail a lot of work for providers, it will benefit tenants and should reduce fuel poverty. Clearly, providers with older housing stock will have to find more money for refurbishments.

## Review of 2020 -2021 Objectives

This was a significant year of change and adapting to pressing need and in as such, we were not able to take forward many of the ambitions we had for the charity pre-pandemic. This is not to imply that the charity was not successful in what it did; we had a very successful year indeed from many perspectives, it was just a very different year from the one we were expecting. The support of the staff team and Trustees in quickly adapting and offering new solutions has been highly impressive and satisfying to see in practice.

### 1. Improve our delivery

We aimed to focus on developing and delivering a number of core products and services:

- **Prevention - Engage young people in positive decision-making that affects their own lives.**

We went ahead with the rebranding of our current IAG (Information, Advice and Guidance) Service to become our 'Homelessness Prevention Service' clearly communicating the positive impact, need for and outcomes of our efforts.

We reviewed our Pre-Tenancy assessment ensuring it identifies young peoples who are most appropriate for and ready for our service whenever possible, thereby improving our positive outcomes and minimising disengagement and eviction. We added to this a 'support pathway' to enable better communications / ongoing referral from partner supported housing organisations.

- **Prevention - Improve tenancy support for disadvantaged young people.**

We struggled to review how we clearly offer our service to our young people group, manage their tenancy and reward positive engagement as demand for accommodation increased and choices decreased under the pandemic. This remains an objective for 2021-22 and will be taken forward as a part of our legal review.

We delayed the opportunity to develop clear routes for 'staying put' in our property once the support period has finished for priority clients as our ability to acquire new or replacement properties during the year was heavily compromised by the pandemic. In 2021-22 we will be taking this initiative forward with partners from the RSL sector.

- **Support - Create additional social inclusion opportunities through support planning.**

We started the process to deliver a feasibility study to identify opportunities for Tenant 'voice' development projects. As the current lockdown comes to an end over 2021-22 we will be able to better explore 'live' opportunities for client participation, this will start with a Digital Inclusion programme in 2021-22.

We were not able to develop partnerships with external providers that will deliver opportunities for social inclusion and social mobility as pretty much everywhere was shut for provision. This will be a key objective for the new year to try to mitigate isolation issues faced by significant parts of our client group.

- **Support - Realise the potential of our young people through their personal development.**

We were able to have a full roll out of 'lightning' version of IN-FORM utilising full suite of support services to help determine, manage and measure our impact with each individual young people and offer bespoke measurable outcomes for Moving On Durham.

- [Support - Promote positive and responsible behaviour in supported housing.](#)

We were not able to review our policy and ability to be able to reclaim and recharge against young people who have damaged our property with an emphasis on their learning, ownership and responsibility for their actions as demand for our service was so high and the prospect of moving on to new accommodation or eviction was so remote. This will be an important objective for 2021-22 as a part of our legal review.

We were not able to examine opportunities to develop a clear 'risk and reward' policy for our young people, with clear opportunities to progress to independent living with references, resources and qualifications for those who engage well with the service. As above this will form part of the legal review

## 2. Generate influence and partnership

We wanted to build on our existing relationships, developing our reach with new stakeholders and partners in the community who can actively contribute to or support our work:

- [Influence - Develop informed relationships with senior stakeholders in the community.](#)

We made partial progress on identifying and targeting senior local authority staff and members to develop relationships with in order to develop partnership working. This objective will continue into 2021-22 and remains even more of a pressing issue as the results of the recent Local Authority elections have changed the face of politics in County Durham beyond recognition for the first time in generations with a shift from Labour top Liberal Democrat and Independent leadership.

We struggled to identify business DMs and influencers in the community who could support our work through business networking activities and the development of a clear and effective marketing strategy.

- [Influence - Communicate our reach and impact effectively though the increased use of data.](#)

We worked with Durham University Data Project to help develop a portfolio of new metrics for the charity so we can measure, manage and communicate our reach and impact effectively.

- [Partnership - Develop external opportunities for community participation and fundraising.](#)

We were able to partly use our new marketing strategy developed with support from Lloyds Foundation to identify opportunities to increase community participation and fundraising.

- [Partnership - Increase potential for professional development through internship / placement.](#)

We were unable to formalise relationship with Frontline Social Worker Training Programme to create additional work placements as this was massively constrained by the pandemic.

- [Partnership - Create additional opportunities for corporate support for our work.](#)

We were not able to effectively use our new marketing strategy developed with support from Lloyds Foundation to identify opportunities to increase corporate support.

## 3. Manage our delivery

- We continued to develop our quality agenda through the continuation of the ISO 9001 award. We were not able to take forward our ambition for additional, externally assessed management

- abilities in Environmental, Health and Safety and IT standards, utilising Health and Safety measures as the priority standard for our delivery. Alongside an award in Safeguarding these will remain priorities for 2021-23 the remainder of our strategy period.

## Services

2020-21 was a year where we needed to move and respond quickly and effectively, adapting and changing our service to meet client and supporter need and expectations. Our ability to clearly communicate our role, offer and impact with funders and supporters clearly found resonance as we significantly exceeded our external fundraising target for the year, raising a strong mixture of community-based donations, individual giving, traditional and emergency COVID related grant resources. We were particularly pleased to receive funding that we were able to passport straight to clients in the extremes of poverty and isolation, and alongside our more usual food and fuel support we were able to offer digital and communications support to those most in need and most isolated, where a mobile phone with data may be the only form of contact an isolated young person may have for weeks or months on end.

As our service has expanded significantly over the past 3 years the surplus gained during 2020-21 is a valuable contribution to reserves, and brings us into our target of between 3 and 6 months reserves at **4.2 months** on current figures.

Moving forward into the second year of our 3-year strategy, we have to face the fact that many of the plans we had for 2020-21 were significantly impacted by the pandemic and either were slowed down or did not happen at all. We remain ambitious to continue to develop Moving On proportionally and sustainably with an emphasis on homelessness prevention, support service development, whilst growing our ability to influence others and develop meaningful, impactful partnerships.

## Information, Advice and Guidance (IAG)

During 2020-21 our IAG service had an average monthly caseload of 25 people accessing the service, down from 32 in the previous year meaning we have provided 295 individuals either homeless or at risk of homelessness with information, advice or guidance a remarkable achievement considering the service had to move entirely on line, where previously it had been a face to face service. All of the centres where we provided our services were closed or not receiving external services. A particular focus for this impact was FE colleges where a huge number of students were not able to access our services as they had previously.

## Intensive Housing Support

Moving On Housing achieved relative stability during the year. Our target of 100 properties in management for Supported Housing was successfully reached although not without some difficulty early on in the year when the first lockdown effectively stopped the acquisition process of additional properties. With this stable stock of properties, we were able to support 145 young people. It has been of note during the year that our length of typical stay has been much longer than the typical nine months as our client group has been unable to identify suitable move on property or their ambitions for education, work or unsupported living have been much more difficult to achieve. With a waiting list that has over 85 young people still actively requesting supported accommodation, our continued level of accommodation resource has been warmly welcomed by our supporters.

## Property Management

Moving On Lettings, our Social Lettings Agency, has been significantly impacted by the effects of the pandemic. Many Landlords have chosen to sell their portfolio either to the open market or to other investors who may not have wished to continue their relationship with us. To this change we have lost nearly half of the properties we had in management reducing our portfolio from 48 at its height to 25 today. Of this remaining stock an additional 12 have transferred ownership to a new start-up CIC, where we will have to work hard to continue our partnership. This source of potential follow-on housing for clients leaving our supported housing project needs serious investigation to secure a sustainable future. We will start this process in 2021-22 and evaluate our findings as the year progresses.

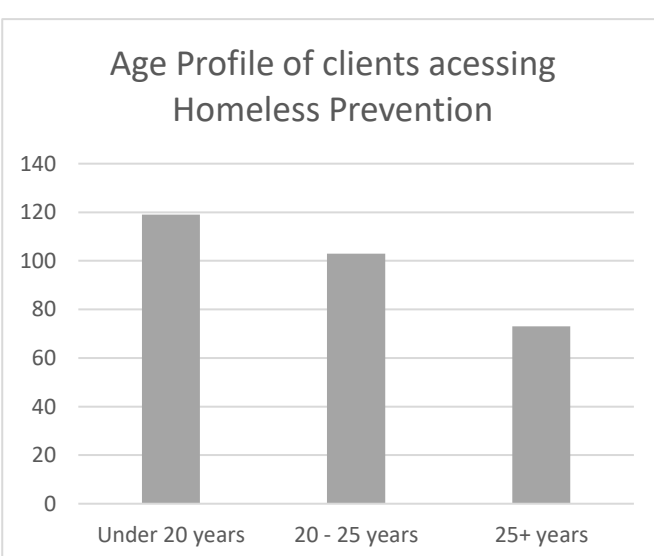
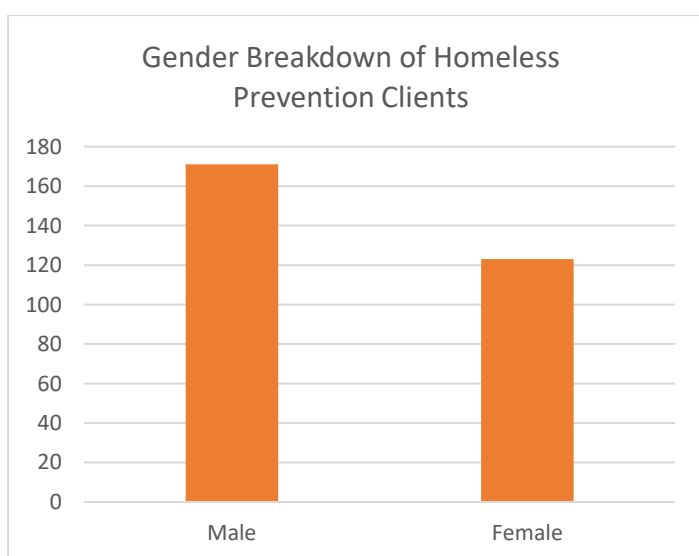
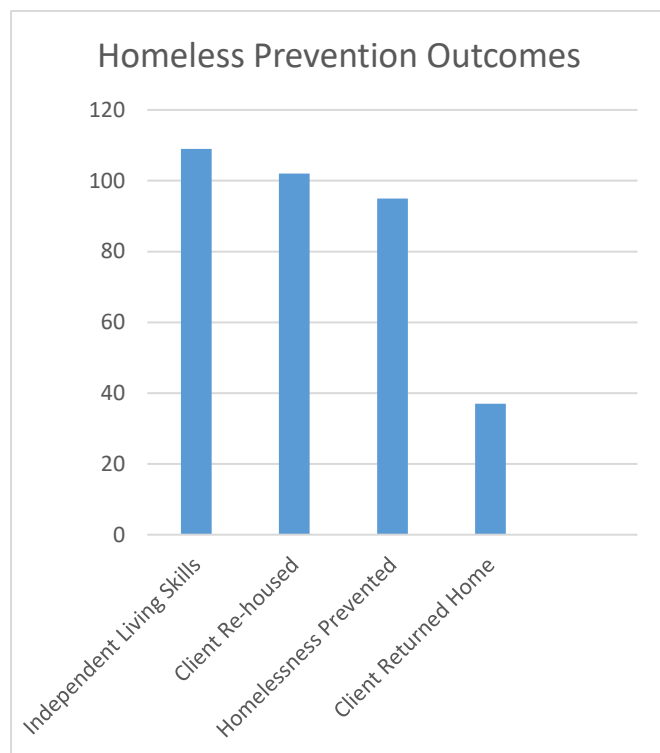
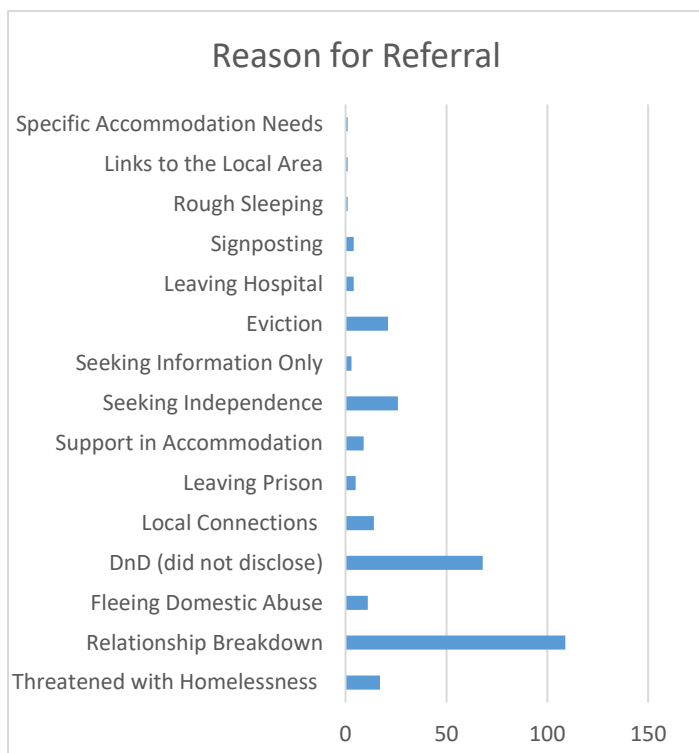
## Overall

Our challenge for 2021 - 22 will be to continue to focus initially on sustainable housing outcomes for those clients whose progress was impacted by the lockdowns of 2020-21; Ensuring our young people are able to fully grip the education, employment and social inclusion opportunities available to them as the country opens up once more, all whilst continually helping them move towards sustainable independent living. We have an exciting set of projects starting in 2021-22. These include new initiatives looking at tenant voice and participation, a legal review of the instruments and documents we use to operate our charity and a renewed focus on safeguarding excellence, where we will register for the 'Excellence in Safeguarding' Award. Alongside this we will continue to grow our service sustainably to move towards meeting the clear demand we have for our services. Our priorities for 2021-22 are heavily informed by such a difficult and demanding global picture, we are confident that the clear ownership and expectation of the charity from both staff and Trustees will make for an exciting and productive year.

## KEY IMPACT AND FIGURES 2020-21

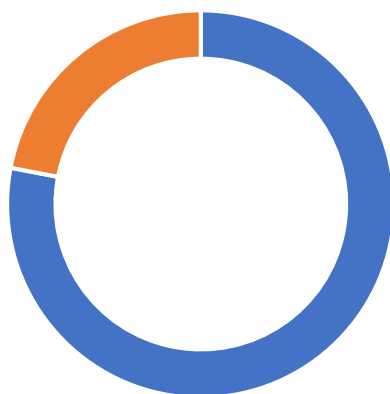
In 2020-21 we supported 439 young people; A significant decrease as a direct result of the pandemic. Our supported housing provision saw young people staying with us as they were unable to move on, and our Homelessness Prevention Service was unable to secure the usual footfall of enquiries; The centres we regularly deliver in were closed, and all of our provision was moved online for the greater part of the year.

The following highlight some of the key characteristics and outcomes from the homelessness prevention programme:



## Key Outcomes from Support Housing Programme

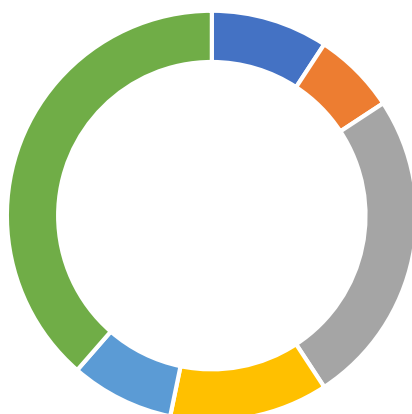
### Client Engagement



■ Engaged ■ Did not Engage

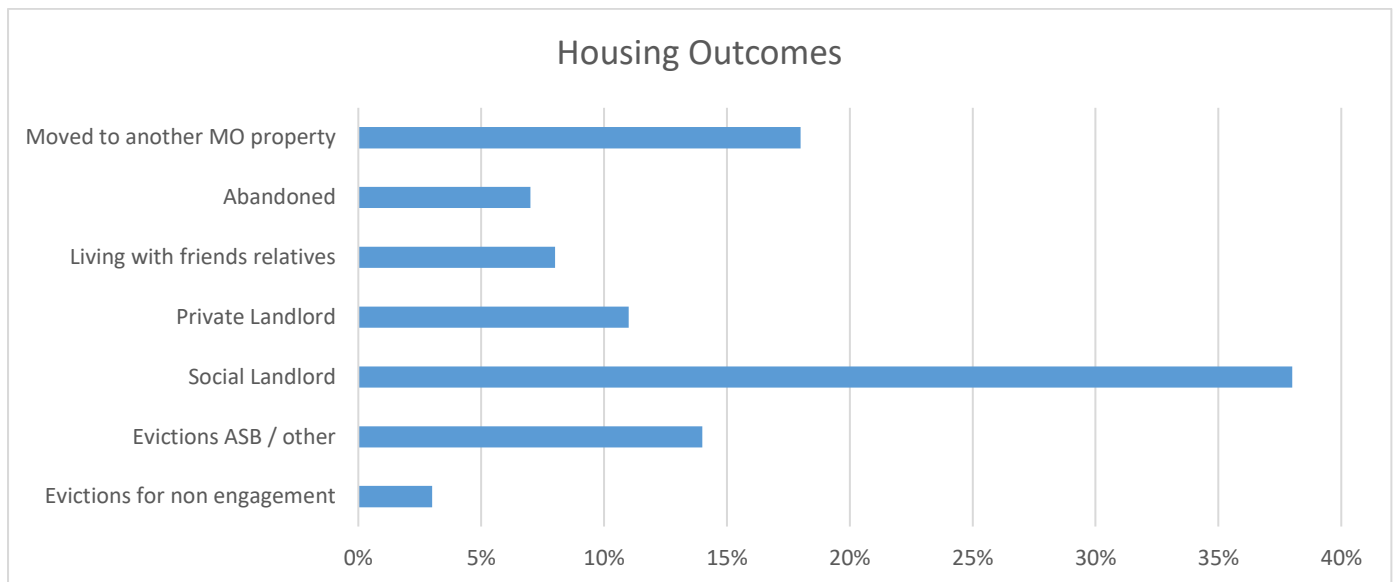
Strong engagement between our young people and their Support Worker is central to our success. Guaranteeing strong engagement can be a massive challenge for us. Our clients have often spent much of their lives with involvement from various 'services', and at age 18 or over can often feel they want to be able to live their lives independently regardless of their ability to do so. Our Support Workers work hard to keep engagement as high as possible and at with 78% of clients engaging our strategies are working well.

### Client Outcomes



■ Supported into training ■ Supported into employment  
■ Supported with Mental Health ■ Young Parent Support  
■ Substance Misuse Support ■ Continuing Development

This very special year has been an incredible challenge to help progress our clients towards sustainable independent living. Reduced to 'covid secure' doorstep visits, masked, gloved and socially distanced for much of the time – traditional 'support' which is heavily personalised, face to face and very intense has just not been possible during lockdown. Nevertheless we have seen some great examples of personal journeys with support with Mental Health being a particular success. Initiatives that have kept isolated clients in touch with friends, family and services through the supply of devices, data and training has been essential.



### External Fundraising

The year saw an unprecedented and humbling response from all fundraising sectors; Government, Local Authorities, and external funders, large and small, making additional resources available to support vulnerable people. Moving On Durham benefitted significantly from this generosity and the unsolicited donations from individuals or small resource poor organisations will be forever in our thoughts and gratitude. Now into 2021-22 this availability of funding is over and demand and competition for external resources continues to grow. During 2019 we broke the £1 Million barrier for the first time, a massive achievement effectively tripling our income over the past 5 years and doubling it over the previous 2 years. We very much aim to continue to grow in a sustainable way which is subject to the availability of external funding. We achieved our first ever funding from the National Lottery Communities Fund and are delighted to be working with the Henry Smith Charity who have made a significant multi-year contribution to help us transform our work with young people leaving care. We were also honoured to be working with The Benevolent Committee of the Province of Durham (Freemasons) and the Garfield Weston Family who made significant awards. Constant supporters over many years who have always been there for Moving On Durham are the Virgin Money Foundation and County Durham Community Foundation who did not disappoint during this very challenging time.

### Data Protection and IT

During 2019-20 Moving On Durham completely renewed its IT infrastructure. As a result of our own investment programme alongside an incredibly valuable donations programme sponsored by Lloyds Foundation we have been able to bring our IT and Data management structure into the 21<sup>st</sup> century, renewing our server to include the highest security settings, alongside facility for remote access and new desktop resources from staff we are prepared for the future in security, hardware and resources areas.

### Safeguarding

We take our responsibility for both child and adult safeguarding very seriously; the Board of Trustees via the CEO regularly review our safeguarding policy and practice. All staff are trained in safeguarding practice appropriate to their role and the CEO has attended external training for senior managers to ensure this area of work is fully understood, embedded and practiced across the charity. During 2021-22 we aim to register for the 'Leaders in Safeguarding' award.



## Resource Management

### Our People

As an organisation providing complex, advice and support based services to often vulnerable young people, our ability to recruit, retain, train and inspire our own people is everything. Having experienced significant staff turnover in previous years, during 2020-21 we have placed a very high priority on staff motivation, involvement and satisfaction. We have continued with 360 degree appraisal for the Chief Executive (including staff satisfaction surveys), maintained our staff appraisal system and introduced additional staff meeting / consultation events. With a clear and transparent 'open door' to management we have managed to completely halt the attrition of staff leaving and have provided a workplace at home or in the office where our staff are motivated, proud and supported.

Staff training will remain a priority going forward into 2021-22 with clear targets for both a focus on minimum standards for all staff (Safeguarding, Mental Health First Aid etc) and tailored training as appropriate for individuals to advance their professional capability. Supporting apprentices remains an important part of our work and we aim to have a minimum of 1 apprentice on the team at any time.

### Risk Management

Moving On Durham takes a practical approach to risk management. We manage organisational risk at the Trustee level through an annual assessment process as a part of our business planning cycle. We assess delivery risks at an operational level on a client by client basis through pre-tenancy assessment and regular reviews, adjusting risk assessment profiles as new information comes to light.

Organisational and operations risk and the risk of financial effects or significant events and factors likely to affect future financial performance or material are reviewed bi-monthly through a risk register and reported to the Board of Trustees. Moving On Durham holds accreditation for ISO 9001 where integration of risk management is a key management task. This externally audited accreditation gives confidence to our customers and suppliers that we have a robust approach to systems design and processes, document control and administration. Moving On Durham outsource Health and Safety Management to a competent partner who oversee all of our operations regarding good practice.

The finances of the Charity are reviewed bi-monthly by the Finance Sub Committee and reported to the Board for consideration. The development of external fundraising is a key consideration for reporting and for risk management. There is considerable more competition for limited external funds in 2021-22 as Charity's develop resources to help disadvantaged people recover from the pandemic. Robust and regular analysis of opportunities available for the charity enable the suitable mitigation of risk.

### Our Governance

#### Day to day governance and management

Day to day management of Moving On is overseen by the Chief Executive. The Chief Executive is supported by a team of 14 full time employees and 4 part time employees. The Chief Executive reports to the Board of Trustees at bi-monthly meetings.

The Trustee Board currently comprises of seven members and they meet at least six times per year. The board is responsible for the strategic direction and policy of the charity.

The board is advised on financial matters by a finance committee, which meets bi-monthly, alternating with Board meetings. The committee is currently made up of two trustees, one with specialist finance and accountancy qualifications and the chair, along with Chief Executive and Finance Officer. The committee has within its scope responsibility for making recommendations to the Board with regard to pay and terms and conditions of the staff team including remuneration of key management personnel, any recommendations must be approved by the Board.

Management decisions are made at a weekly management meeting where staff contribute to the ongoing management and delivery of the organisation's objectives. A quarterly staff meeting is used to consult, learn and to communicate management objectives, facilitating clear communication and participation across the organisation. There is an annual Trustee / Staff development day where the current and future prospects of the organisation are debated, examined and objectives agreed going forward to inform the development of the annual business plan.

The Board of Trustees has invested much time in development of management tools that allow for effective control of the organisation as it continues to grow as a leading homeless charity in the region. It has reviewed its policies and procedures, management structure, direction of travel, and its financial status and continues to follow an agreed annual Business Plan. It has established that its reserves position is sufficient to meet Trustees' commitments.

### Overall responsibility

The trustees are seven individuals who have the overall responsibility and collectively govern Moving On by making decisions at bi-monthly meetings. The law describes charity trustees as 'the persons having the general control and management of the administration of a charity' (Charities Act 2011, section 177). Between board meetings, there is a finance committee who meet alternative months to look at the financial oversight of Moving On. Typical tasks can include budgeting and financial planning, financial reporting and the creation and monitoring of internal controls and accountability policies.

The Board has responsibility for any formal partnerships between Moving On Durham and related parties and other charities. Informal co-operative relationships are organised and managed by key personnel in the Charity.

### Structure, governance and management

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 29 June 2005 which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

### Board appointments, training and term of office

Moving On recognises the importance of having a diverse Board. As such, there are no limits or restrictions on who can apply to become a Member and the Chair will ensure efforts are made to attract a suitably diverse range of applicants.

Appointments. The election of new Members and re-election of existing Members will normally take place at the AGM; however, where there are vacant seats, the Board may decide to make appointments at any of its ordinary meetings.

Individuals wishing to join the Board for the first time will be required to submit an application form. In addition, they will be expected to attend an ordinary meeting of the Board as an observer in advance of the election process.

The serving Members (excluding those standing for re-election) will be free to choose from all those standing for election or re-election. In making that choice, Members should weigh up the strengths and skills that each candidate will bring to the Board and aim to achieve a balance of experience and new perspectives.

**Training.** Members newly elected to the Board will be expected to complete a programme of training and familiarisation within their first 12 months. Thereafter, each Member will be expected to complete any training in a timely manner if the Board or the Chair deem it to be essential either for their role as a Member of the Board or for any specialist role or appointment that they are fulfilling. In addition, all Members are expected to keep abreast of developments within the fields that Moving On operates.

**Term of office.** New Members elected to the Board will be offered a guaranteed initial term of 5 years; however, they may resign before the end of their term.

Existing Members re-elected to the Board after their initial 5-year period will only be offered a further 2-year term before they need to stand for re-election. The exception to this will be where a serving Chair is required to stand for re-election as they will be automatically re-elected as Member for either two years or, if longer, the period necessary to cover their remaining time as Chair plus 1 year to allow an effective handover. There is no limit to the number of times a Member can stand for re-election / serve on the Board.

### Objectives and Activities

The charity's purposes, as set out in the objects contained in the company's Memorandum of Association, are:

- The relief of poverty of persons between young persons who are homeless or in housing need;
- To advance education amongst the public concerning the extent and consequences of homelessness amongst young people; and
- Other charitable activities for the benefit of young people in housing need.

Although not specified in the governing document, the charity's area of activity is County Durham.

### External governance

Moving On are registered with the Charity Commission, (Charity No, 1111581) who regulate charities in England and Wales to ensure that the public can support charities with confidence.

Moving On are also registered with Companies House (Company No, 05495172) who register company information and make it available to the public.

### Managing and measuring performance

#### Client Outcome Development

In order to address the key challenges above, Moving On Durham face a challenge to clearly, concisely and constructively articulate our impact, achievements and client progress. If a new home and a fresh start is the beginning of our client's journey, how do we best communicate our real value in terms of what happens next – how do we help our clients develop a sustainable lifestyle and truly break the cycle of youth homelessness – they have the skills to manage and sustain a tenancy and develop their potential, ensuring they do not become homeless again. We will continue our journey to develop a 'theory of change' and develop outcome recording for the benefit of our commitment to quality and added value for our service users into 2020-21.

## Financial Review

### Reserves Policy

The current Reserves Policy gives a target of 3 months operational expenditure with the addition of a potential project fund. The idea of a project fund was designed to provide ready reserves to mitigate any potential changes in legislation with regard to the payment of Housing Benefit, which was forecast for 2018. This threat in the external environment has now disappeared due to a change in government policy for the foreseeable future. At the end of the financial year 2020-21 it is forecast that Moving On Durham will achieve between 3 and 6 months in free reserves, which is commensurate with our policy.

### Future Plans

The Trustees have approved a Business Plan for 2021-22 that focused on helping our clients recover from the effects of the pandemic. The plan covers the final year of 3 in a strategic cycle that has been somewhat interrupted by the global pandemic. During this year we will investigate with Trustees and Staff if we should extend the current strategic focus or work to determine a new forward direction. The Charity continues strongly in its purpose and objects through the agreed objectives as follows:

Objective
Rebranding of our current IAG (Information, Advice and Guidance) Service to become our 'Homelessness Prevention Service'.
Review and relaunch our 'reality check' information fit for the 2020's.
Review how we clearly offer our service to our young people group, manage their tenancy and reward positive engagement.
Develop clear routes for 'staying put' in our property once the support period has finished for priority clients.
Investigate alternative lease arrangement with landlords, ie. Conversion into 1 bedroom flats, longer / shorter lease arrangements.
Development and delivery of Tenant 'voice' project in partnership with external providers / advisors.
Develop partnerships with external providers that will deliver opportunities for social inclusion and social mobility.
Identify opportunities for young people to grow their skills and capacity through participation in our work.
Develop partnerships with providers to identify a clearer supply / route way for young people who could benefit from our service.
Review our policy and ability to be able to reclaim and recharge against young people who have damaged our property with an emphasis on their learning, ownership and responsibility for their actions.
Examine opportunities to develop a clear 'risk and reward' policy for our young people, with clear opportunities to progress to independent living with references, resources and qualifications for those who engage well with the service.
Identify and target senior local authority staff and members to develop informed relationships with in order to develop partnership working.
Identify and target business DMs and influencers in the community who can support our work through business networking activities through the development of a clear and effective marketing strategy.
Utilisation of new marketing strategy to identify opportunities to increase community participation and fundraising.
Offer student placements to institutions delivering social work, youth work etc
Utilisation of new marketing strategy to identify opportunities to increase corporate support.
Develop Health and Safety ISO45001 Standard towards external recognition. Develop 'Excellence in Safeguarding' through audit and external verification.
Deliver a suitable governance review for Moving On Durham via a skills audit, terms of service and Trustee succession plan for the charity.

Moving On Durham aims to sustainably grow on its operations in 2020-21. Aiming for growth in the number of properties we have on offer for Supported Accommodation. In line with objectives stated above we will be reviewing the Homeless Prevention Service and Moving On Lettings projects to ensure they are operating at the required level to provide a good level of service for our community.

**MOVING ON (DURHAM) LTD**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, its Memorandum of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Moving On (Durham) Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

**AUDITORS**

The auditors, Ribchesters Group Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 8 November 2021 and signed on its behalf by:

Dr N Van Zwanenberg - Trustee

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MOVING ON (DURHAM) LTD**

### **Opinion**

We have audited the financial statements of Moving On (Durham) Ltd (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MOVING ON (DURHAM) LTD**

### **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 Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

### **Responsibilities of trustees**

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

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



## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MOVING ON (DURHAM) LTD**

### **Our responsibilities for the audit of the financial statements**

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 a Report of the Independent Auditors 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:

We undertake the following procedures to identify and respond to these risks of non-compliance:

- Understanding the key legal and regulatory frameworks that are applicable to the Charitable Company. We communicated identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. We determined the most significant of these to be financial reporting legislation, taxation legislation, health and safety, and employment law.
- Enquiry of trustees and management as to policies and procedures to ensure compliance and any known instances of non-compliance.
- Review of board minutes and correspondence with regulators.
- Enquiry of trustees and management as to areas of the financial statements susceptible to fraud and how these risks are managed.
- Challenging management on key estimates, assumptions and judgements made in the preparation of the financial statements. These key areas of uncertainty are disclosed in the accounting policies.
- Identifying and testing unusual journal entries, with a particular focus on manual journal entries.

Through these procedures, we did not become aware of actual or suspected non-compliance.

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the accounts. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentations, or override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Holloway BA FCA DChA (Senior Statutory Auditor)  
for and on behalf of Ribchesters Group Limited  
Registered Auditors  
Finchale House  
Belmont Business Park  
Durham  
DH1 1TW

Date: 1 December 2021

**MOVING ON (DURHAM) LTD**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	67,266	-	67,266	140,994
<b>Charitable activities</b>	3				
Homelessness Prevention		20,000	-	20,000	-
Moving On Lettings		9,616	-	9,616	13,094
Supporting young people		-	224,731	224,731	34,066
Moving On Housing		998,856	-	998,856	829,636
<b>Total</b>		<u>1,095,738</u>	<u>224,731</u>	<u>1,320,469</u>	<u>1,017,790</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Homelessness Prevention		41,409	-	41,409	45,451
Moving On Lettings		20,950	-	20,950	21,632
Supporting young people		63,894	222,231	286,125	60,697
Moving On Housing		839,067	-	839,067	783,019
Core activities		-	-	-	98,125
<b>Total</b>		<u>965,320</u>	<u>222,231</u>	<u>1,187,551</u>	<u>1,008,924</u>
<b>NET INCOME</b>		<u>130,418</u>	<u>2,500</u>	<u>132,918</u>	<u>8,866</u>
<b>Transfers between funds</b>	14	<u>(22,663)</u>	<u>22,663</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>107,755</u>	<u>25,163</u>	<u>132,918</u>	<u>8,866</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>303,496</u>	<u>-</u>	<u>303,496</u>	<u>294,630</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>411,251</u></u>	<u><u>25,163</u></u>	<u><u>436,414</u></u>	<u><u>303,496</u></u>

The notes form part of these financial statements

**MOVING ON (DURHAM) LTD (REGISTERED NUMBER: 05495172)**

**BALANCE SHEET  
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	19,762	-	19,762	-
<b>CURRENT ASSETS</b>					
Debtors	11	82,743	-	82,743	72,691
Cash at bank and in hand		<u>359,400</u>	<u>25,163</u>	<u>384,563</u>	<u>237,680</u>
		442,143	25,163	467,306	310,371
<b>CREDITORS</b>					
Amounts falling due within one year	12	(50,654)	-	(50,654)	(6,875)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>391,489</u>	<u>25,163</u>	<u>416,652</u>	<u>303,496</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>411,251</u>	<u>25,163</u>	<u>436,414</u>	<u>303,496</u>
<b>NET ASSETS</b>		<u>411,251</u>	<u>25,163</u>	<u>436,414</u>	<u>303,496</u>
<b>FUNDS</b>	14				
Unrestricted funds				411,251	303,496
Restricted funds				<u>25,163</u>	<u>          </u>
<b>TOTAL FUNDS</b>				<u>436,414</u>	<u>303,496</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 November 2021 and were signed on its behalf by:

N Van Zwanenberg - Trustee

**MOVING ON (DURHAM) LTD**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>170,133</u>	<u>(11,492)</u>
Net cash provided by/(used in) operating activities		<u>170,133</u>	<u>(11,492)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(23,250)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(23,250)</u>	<u>-</u>
		<u>                    </u>	<u>                    </u>
<b>Change in cash and cash equivalents in the reporting period</b>		146,883	(11,492)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>237,680</u>	<u>249,172</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>384,563</u></u>	<u><u>237,680</u></u>

The notes form part of these financial statements

**MOVING ON (DURHAM) LTD**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	132,918	8,866
<b>Adjustments for:</b>		
Depreciation charges	3,488	-
Increase in debtors	(10,052)	(19,836)
Increase/(decrease) in creditors	<u>43,779</u>	<u>(522)</u>
<b>Net cash provided by/(used in) operations</b>	<u><u>170,133</u></u>	<u><u>(11,492)</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.20 £	Cash flow £	At 31.3.21 £
<b>Net cash</b>			
Cash at bank and in hand	<u>237,680</u>	<u>146,883</u>	<u>384,563</u>
	<u>237,680</u>	<u>146,883</u>	<u>384,563</u>
<b>Total</b>	<u><u>237,680</u></u>	<u><u>146,883</u></u>	<u><u>384,563</u></u>

## MOVING ON (DURHAM) LTD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

##### **Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations are included in full in the Statement of Financial Activities when the charity becomes entitled. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts. Assets donated are recognised in full as donations and fixed assets.
- Incoming resources from charitable trading activities are accounted for when earned.
- Grants and fees received for current year expenditure and grants for purchase of fixed assets are recognised in full in the Statement of Financial Activities in the period in which they are received, provided that the conditions for receipt have been complied with.
- Income is deferred only where the criteria for recognition as incoming resources in the Statement of Financial Activities does not exist at the balance sheet date.

##### **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Resources expended includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's visitor centres and from the commercial trading activities of the company's subsidiary.
- Direct staff costs have been allocated to the activity categories within the Statement of Financial Activities according to the staff time spent. Other direct costs are allocated according to the activity. Support costs have been apportioned based on an average of all staff time spent that cannot be allocated specifically to one activity.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on

## MOVING ON (DURHAM) LTD

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 1. ACCOUNTING POLICIES - continued

##### **Expenditure**

the basis of time spent.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- straight line over 3 years

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Financial instruments**

The company has elected to apply the provisions of section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

## MOVING ON (DURHAM) LTD

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 1. ACCOUNTING POLICIES - continued

##### Financial instruments

Basic financial liabilities, including creditors, bank loans, other loans, and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	27,266	11,537
Grants	<u>40,000</u>	<u>129,457</u>
	<u>67,266</u>	<u>140,994</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Lloyds Bank Foundation	-	32,150
Nationwide Foundation	-	22,220
Global Make Some Noise	-	35,000
Karbon Homes	-	2,687
Foundation grants	-	27,400
Sir James Knott Trust	-	10,000
The Garfield Weston Foundation	20,000	-
The Sobell Foundation	10,000	-
Freemasons	<u>10,000</u>	<u>-</u>
	<u>40,000</u>	<u>129,457</u>



**MOVING ON (DURHAM) LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**3. INCOME FROM CHARITABLE ACTIVITIES**

		2021	2020
	Activity	£	£
Grants	Homelessness Prevention	20,000	-
Moving On lettings fees	Moving On Lettings	9,616	13,094
Floating support	Supporting young people	36,686	34,066
Grants	Supporting young people	188,045	-
Housing benefit	Moving On Housing	934,458	829,136
Moving On lettings fees	Moving On Housing	63,398	-
Other income	Moving On Housing	1,000	500
		<u>1,253,203</u>	<u>876,796</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Lloyds Bank Foundation	38,150	-
Global Make Some Noise	22,000	-
Karbon Homes	7,313	-
The Virgin Money	20,000	-
The National Lottery Community Fund	53,981	-
Homeless Link	25,000	-
County Durham Community Foundation	28,150	-
CAST	5,000	-
Crisis UK	4,700	-
Durham County Council - Crisis first responder	3,751	-
	<u>208,045</u>	<u>-</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Homelessness Prevention	26,437	14,972	41,409
Moving On Lettings	6,938	14,012	20,950
Supporting young people	230,132	55,993	286,125
Moving On Housing	736,191	102,876	839,067
	<u>999,698</u>	<u>187,853</u>	<u>1,187,551</u>

# MOVING ON (DURHAM) LTD

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

### 5. SUPPORT COSTS

	Management £	Finance £	Information technology £	Governance costs £	Totals £
Homelessness Prevention	14,785	26	-	161	14,972
Moving On Lettings	13,795	27	-	190	14,012
Supporting young people	55,615	54	-	324	55,993
Moving On Housing	<u>92,741</u>	<u>259</u>	<u>3,777</u>	<u>6,099</u>	<u>102,876</u>
	<u>176,936</u>	<u>366</u>	<u>3,777</u>	<u>6,774</u>	<u>187,853</u>

### 6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	5,911	2,324
Auditors' remuneration for non audit work	600	-
Depreciation - owned assets	3,488	-
Hire of plant and machinery	263	-
Other operating leases	<u>561,702</u>	<u>452,471</u>

### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

### 8. STAFF COSTS

	2021 £	2020 £
Wages and salaries	347,475	344,133
Social security costs	22,612	-
Other pension costs	<u>9,844</u>	<u>-</u>
	<u>379,931</u>	<u>344,133</u>

The average monthly number of employees during the year was as follows:

	2021	2020
General	10	9
Admin	3	3
Management	<u>3</u>	<u>2</u>
	<u>16</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

Key management personnel remuneration for the period totalled £65,981.

**MOVING ON (DURHAM) LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	48,937	92,057	140,994
<b>Charitable activities</b>			
Moving On Lettings	13,094	-	13,094
Supporting young people	34,066	-	34,066
Moving On Housing	829,636	-	829,636
	<hr/>	<hr/>	<hr/>
<b>Total</b>	925,733	92,057	1,017,790
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Homelessness Prevention	45,451	-	45,451
Moving On Lettings	21,632	-	21,632
Supporting young people	60,697	-	60,697
Moving On Housing	783,019	-	783,019
Core activities	-	98,125	98,125
	<hr/>	<hr/>	<hr/>
<b>Total</b>	910,799	98,125	1,008,924
	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	14,934	(6,068)	8,866
<b>Transfers between funds</b>	<hr/> (47)	<hr/> 47	<hr/> -
<b>Net movement in funds</b>	14,887	(6,021)	8,866
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	288,609	6,021	294,630
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>303,496</u>	<u>-</u>	<u>303,496</u>

**MOVING ON (DURHAM) LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2020	12,021	-	7,059	19,080
Additions	-	23,250	-	23,250
Disposals	-	-	(7,059)	(7,059)
At 31 March 2021	<u>12,021</u>	<u>23,250</u>	<u>-</u>	<u>35,271</u>
<b>DEPRECIATION</b>				
At 1 April 2020	12,021	-	7,059	19,080
Charge for year	-	3,488	-	3,488
Eliminated on disposal	-	-	(7,059)	(7,059)
At 31 March 2021	<u>12,021</u>	<u>3,488</u>	<u>-</u>	<u>15,509</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>-</u>	<u>19,762</u>	<u>-</u>	<u>19,762</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	71,555	7,657
Other debtors	1,252	1,728
Accrued income	709	55,049
Prepayments	<u>9,227</u>	<u>8,257</u>
	<u>82,743</u>	<u>72,691</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	11,185	4,085
Social security and other taxes	15,128	-
Deferred income	10,220	-
Accrued expenses	<u>14,121</u>	<u>2,790</u>
	<u>50,654</u>	<u>6,875</u>

**MOVING ON (DURHAM) LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**13. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	7,018	-
Between one and five years	<u>6,328</u>	<u>-</u>
	<u><u>13,346</u></u>	<u><u>-</u></u>

**14. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	303,496	130,418	(22,663)	411,251
<b>Restricted funds</b>				
Lloyds Bank Foundation	-	-	10,717	10,717
Karbon Homes	-	-	2,688	2,688
Nationwide Foundation	-	-	9,258	9,258
County Durham Community Foundation	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
	<u>-</u>	<u>2,500</u>	<u>22,663</u>	<u>25,163</u>
<b>TOTAL FUNDS</b>	<u><u>303,496</u></u>	<u><u>132,918</u></u>	<u><u>-</u></u>	<u><u>436,414</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,095,738	(965,320)	130,418
<b>Restricted funds</b>			
Global Make Some Noise	22,000	(22,000)	-
Lloyds Bank Foundation	38,150	(38,150)	-
Karbon Homes	7,313	(7,313)	-
The National Lottery Community Fund	53,981	(53,981)	-
Homeless Link	25,000	(25,000)	-
County Durham Community Foundation	28,150	(25,650)	2,500
CAST	5,000	(5,000)	-
Durham County Council - Floating support service	36,686	(36,686)	-
Crisis UK	4,700	(4,700)	-
Durham County Council - Crisis first	<u>3,751</u>	<u>(3,751)</u>	<u>-</u>
	<u>224,731</u>	<u>(222,231)</u>	<u>2,500</u>
<b>TOTAL FUNDS</b>	<u><u>1,320,469</u></u>	<u><u>(1,187,551)</u></u>	<u><u>132,918</u></u>

**MOVING ON (DURHAM) LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	288,609	14,934	(47)	303,496
<b>Restricted funds</b>				
Global Make Some Noise	(47)	-	47	-
The Virgin Money	131	(131)	-	-
The Garfield Weston Foundation	<u>5,937</u>	<u>(5,937)</u>	<u>-</u>	<u>-</u>
	<u>6,021</u>	<u>(6,068)</u>	<u>47</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>294,630</u>	<u>8,866</u>	<u>-</u>	<u>303,496</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	925,733	(910,799)	14,934
<b>Restricted funds</b>			
Global Make Some Noise	35,000	(35,000)	-
The Virgin Money	-	(131)	(131)
Lloyds Bank Foundation	32,150	(32,150)	-
Karbon Homes	2,687	(2,687)	-
Nationwide Foundation	22,220	(22,220)	-
The Garfield Weston Foundation	<u>-</u>	<u>(5,937)</u>	<u>(5,937)</u>
	<u>92,057</u>	<u>(98,125)</u>	<u>(6,068)</u>
<b>TOTAL FUNDS</b>	<u>1,017,790</u>	<u>(1,008,924)</u>	<u>8,866</u>

# MOVING ON (DURHAM) LTD

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

### 14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	288,609	145,352	(22,710)	411,251
<b>Restricted funds</b>				
Global Make Some Noise	(47)	-	47	-
The Virgin Money	131	(131)	-	-
Lloyds Bank Foundation	-	-	10,717	10,717
Karbon Homes	-	-	2,688	2,688
Nationwide Foundation	-	-	9,258	9,258
The Garfield Weston Foundation	5,937	(5,937)	-	-
County Durham Community Foundation	-	2,500	-	2,500
	<u>6,021</u>	<u>(3,568)</u>	<u>22,710</u>	<u>25,163</u>
<b>TOTAL FUNDS</b>	<u>294,630</u>	<u>141,784</u>	<u>-</u>	<u>436,414</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,021,471	(1,876,119)	145,352
<b>Restricted funds</b>			
Global Make Some Noise	57,000	(57,000)	-
The Virgin Money	-	(131)	(131)
Lloyds Bank Foundation	70,300	(70,300)	-
Karbon Homes	10,000	(10,000)	-
Nationwide Foundation	22,220	(22,220)	-
The Garfield Weston Foundation	-	(5,937)	(5,937)
The National Lottery Community Fund	53,981	(53,981)	-
Homeless Link	25,000	(25,000)	-
County Durham Community Foundation	28,150	(25,650)	2,500
CAST	5,000	(5,000)	-
Durham County Council - Floating support service	36,686	(36,686)	-
Crisis UK	4,700	(4,700)	-
Durham County Council - Crisis first	<u>3,751</u>	<u>(3,751)</u>	<u>-</u>
	<u>316,788</u>	<u>(320,356)</u>	<u>(3,568)</u>
<b>TOTAL FUNDS</b>	<u>2,338,259</u>	<u>(2,196,475)</u>	<u>141,784</u>

#### Global Make Some Noise

Provides funding for housing triage to young people with a range of housing issues from general information enquiries to urgent or emergency homelessness issues.

## **MOVING ON (DURHAM) LTD**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021**

#### **14. MOVEMENT IN FUNDS - continued**

##### **Lloyds Foundation**

Funding for our support workers to work with young people in our accommodation for an average of 11 months before they are able to 'move on' and live independently in the community without support. The young people we work with have a very wide range of support issues, from general independent living skills through to serious long term barriers around mental and physical health, substance abuse, criminality and vulnerability.

##### **Karbon Homes**

Funding for our support workers to work with young people in our accommodation for an average of 11 months before they are able to 'move on' and live independently in the community without support. The young people we work with have a very wide range of support issues, from general independent living skills through to serious long term barriers around mental and physical health, substance abuse, criminality and vulnerability.

##### **National Lottery Community Fund**

Funding for our support workers to work with young people in our accommodation for an average of 11 months before they are able to 'move on' and live independently in the community without support. The young people we work with have a very wide range of support issues, from general independent living skills through to serious long term barriers around mental and physical health, substance abuse, criminality and vulnerability.

##### **Homeless Link**

Funding for our support workers to work with young people in our accommodation for an average of 11 months before they are able to 'move on' and live independently in the community without support. The young people we work with have a very wide range of support issues, from general independent living skills through to serious long term barriers around mental and physical health, substance abuse, criminality and vulnerability.

##### **County Durham Community Fund**

Provides funding for housing triage to young people with a range of housing issues from general information enquiries to urgent or emergency homelessness issues.

##### **CAST**

Funding for our support workers to work with young people in our accommodation for an average of 11 months before they are able to 'move on' and live independently in the community without support. The young people we work with have a very wide range of support issues, from general independent living skills through to serious long term barriers around mental and physical health, substance abuse, criminality and vulnerability.

##### **Durham County Council - Floating support service**

Funding for our support workers to work with young people in our accommodation for an average of 11 months before they are able to 'move on' and live independently in the community without support. The young people we work with have a very wide range of support issues, from general independent living skills through to serious long term barriers around mental and physical health, substance abuse, criminality and vulnerability.

##### **Crisis UK**

Funding for our support workers to work with young people in our accommodation for an average of 11 months before they are able to 'move on' and live independently in the community without support. The young people we work with have a very wide range of support issues, from general independent living skills through to serious long term barriers around mental and physical health, substance abuse, criminality and vulnerability.

##### **Durham County Council - Crisis first**

Funding for our support workers to work with young people in our accommodation for an average of 11 months before they are able to 'move on' and live independently in the community without support. The young people we work with have a very wide range of support issues, from general independent living skills through to serious long term barriers around mental and physical health, substance abuse, criminality and vulnerability.



**MOVING ON (DURHAM) LTD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**15. RELATED PARTY DISCLOSURES**

A company, of which a trustee is a partner, provided payroll services during the year of which fees totalled £1,289 (2020: £719).