

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	L Watson, Chair M Armstrong M A Farren (resigned 1 July 2024) M Goodwin J F Hindmarsh (resigned 1 July 2024) E Mason (resigned 30 November 2024) C McCreanor Md Monimul Hamid (appointed 13 January 2025) K Morrison (resigned 1 July 2024) C C Ogden-Meade G A Palmer (appointed 14 July 2025) C Ross S J Yates (appointed 14 July 2025)
Company registered number	05495172
Charity registered number	1111581
Registered office	Forster Business Centre Finchale Road Durham DH1 5HL
Chief executive officer	Peter Richards
Independent auditors	Clive Owen LLP Chartered Accountants and Statutory Auditors 140 Coniscliffe Road Darlington County Durham DL3 7RT
Bankers	Lloyds Bank 19 Market Place Durham DH1 3NL
Solicitors	Swinburne Maddison LLP Venture House Aykley Heads Business Centre Durham DH1 5TS

MOVING ON (DURHAM) LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the Moving On (Durham) Ltd for the year 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Opening Statement

'AI Overview'

The phrase "It's the hope that gets you" is a common saying that suggests that having hope can be a source of pain, particularly when things don't work out as hoped. It implies that the disappointment of a failed outcome is magnified by the initial belief and expectation of success. This phrase has been popularised in various contexts, including sports and personal relationships, where high expectations can lead to greater emotional distress when dashed.

In 2024-25 poor mental health became our primary reason for referral, overtaking homelessness for the first time in our 20-year history. As a charity that clearly identifies its services in helping young people to develop independent living skills through intensive housing support this has given us serious pause for thought. This change reflects not only the changing nature and needs of the young people that come to us, but also of their own personal journey. Today most of our tenants are leaving care and have never been homeless. Their poor mental health and lack of hope is their main barrier to sustained independent living, they are less likely to be in work or training than previous cohorts and are far more isolated, typically they are less likely to be instigators or victims of anti-social behaviour, are inactive for much of their time and are not looking to their future. Formal services that can assist with these issues in the community require recognition, commitment, dedication and a degree of confidence to attain, getting to that launch point can be the biggest barrier.

We have made significant progress in our strategy to become a Registered Social Landlord and expect to make tangible gains towards this goal in 2025-26. The reasons for this change have become more pressing during 2024-25 and we expect this to continue to increase; not one of our young people has left our provision for housing in the private rented sector for over 2 years. The rising costs of the private rented sector has become completely out of reach for our group. Where our young people are unable to access social housing provision because of their personal challenges or history, they find it very difficult to leave us despite their ability to manage their tenancy, and our role as a longer-term provider of social housing becomes more and more important. All of our housing outcomes are either in the social housing sector or where young people are returning to live with family. Our role as a social landlord is becoming a much-needed aspect of our work, and feels like a very natural progression for the charity.

The cost of leasing private rented property is also a significant barrier to our work, and we may be able to achieve greater financial stability by starting to own our own property alongside leases from the private sector. This is an exciting and challenging development for the charity where our impact on the young people who use our services, and our own sustainability can be transformed through a positive registration process.

Our journey to become a provider of full-time supported accommodation continued, with slow but encouraging progress focused on a single property that will provide living space for up to eight 16–18-year-old young people. Our great hope is to use this development to grow our ability to support this age group across dispersed, specialised and full-time settings creating a new area of work with its own dedicated team and management structure.

The need for our work, perhaps unfortunately in many ways, continues to grow. We will meet this need through continuing focus on our strategy and sustainable growth, helping young people in housing need across County Durham with increased capacity, ability and not a little hope.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Moving On Durham – Vision, Mission and Impact – 5-year strategic plan

Our vision – the kind of place we want to see

There is a vibrant, responsive and seamless early intervention and support service ensuring no one aged 16-25 is homeless. Our young people can successfully build their social mobility and economic inclusion to manage sustainable independent living in the community.

Our mission – our role in making the vision a reality

A safe home and a fresh start. We will deliver sustainable support services for young people aged 16-25 who are homeless or in housing need. We actively engage our service users in a personalised support process, developing their capacity for independent and sustainable living in the community.

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 young people we help, in the communities we serve. Our core work will result in:

- Reduction in youth homelessness in County Durham.
- Increased social and economic inclusion of disadvantaged young people aged 16-25.
- More Young People empowered to engage in decision-making that affects their own lives thereby increasing their social mobility.
- Young People are better equipped to successfully connect with housing choices and economic opportunities to sustainably relieve poverty.
- Young People behaving in ways which are healthier, sustainable and respectful of the environment.

We will address three additional priority aims over the next five years.

1. Extend our delivery

In addition to our core work we will focus on developing and delivering additional products and services:

- Prevent - advance education amongst the public concerning the extent and consequences of homelessness amongst young people.
- Extend - Develop a wider range of support services for additional young people in housing need.
- Investigate - the adoption of the Moving On model of delivery outside of County Durham.

2. Generate influence and partnership

We will 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 - Communicate our reach and impact effectively through the effective use of data.
- Involve - Increase potential for personal development through internship / placement opportunities.
- Partner- Create additional opportunities for community and corporate support for our work.

3. Manage our property

We will develop our housing portfolio to ensure we have access to an appropriate range of properties for our young people.

- Affordable – ensure our properties are economically and environmentally sustainable.
- Accessible – Our properties will have appropriate access to social and economic opportunities across a wide range of locations and property type
- Flexible – Our tenure will flex to adapt to individual challenges of transitional employment and support.

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Feasibility	Development	Maintenance
<p>Property Ownership Investigate opportunities to maximise impact and income through ownership of limited / specialised properties.</p> <p>Expansion Out of Durham Start to remove explicit 'Durham' terms from branding, investigate delivery options in neighbouring local authority areas.</p> <p>Registered Provider Registration Following stakeholder pressure, scope the impact of RP registration on our services & abilities.</p> <p>EPC 'C' Rated Property Minimum Acquire or develop properties that meet an EPC minimum standard of 'C' rating for affordability and environmental outcomes.</p>	<p>Specialist Property Development (UASC / Mental Health / Young Parents / 16-17s) Develop multiple units (blocks / units / HMO / homes) for specialist housing.</p> <p>24/7/ 365 Services Develop options for working with more vulnerable young people, due to increased demand through provision of extended support time.</p> <p>Staff Training Prospectus Set out staff minimum training standards across our work.</p> <p>Quality Build on OFSTED registration and apply for additional quality standards for Information Technology Security and Safety.</p>	<p>Support High quality local support work supported by expert peripatetic employability, mental health and chaotic young men's support.</p> <p>Housing Management 150 General Purpose Supported Accommodation Properties with expert in-house maintenance service.</p> <p>Quality Good Governance - Evidenced by periodic externally facilitated governance review. ISO 9001 and Leaders in Safeguarding Accreditation.</p> <p>Reputation A growing organisation respected for its values, partnerships and ability to help young people.</p>

Context

Partnership Environment

In common with previous years the strategic partnership environment in County Durham has become weak. Characterised by informal networks of information sharing groups linked by a common topic, an inconsistency of attendance makes these meetings ineffectual and often a poor use of time. However, during 2024 a small number of more specific partnership groups started to meet which are showing more purpose and promise. Both relating to Supported Accommodation, one relating to the Supported Housing Improvement Programme (SHIP) and the other to Young Peoples Services, it appears there is now a partnership forum that we are suited to. There was also a useful task and finish group looking at issues relating to Housing and Employment for vulnerable young people at the beginning of their working lives. Although there has been no easy answer here the group has at least grown its understanding of the issues faced by young people trying to access work and live by themselves and has given Moving On a mandate and reputation for being a leader in this work which we hope to grow with our social housing provider status.

Going forward into 2025-26 there is good opportunity for Moving On Durham to position itself in these latter forums to take advantage of emerging opportunities in commissioning, strategic partnerships and other developments, building reputation and trust as a responsible partner.

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Delivery Environment

During 2024 Mental Health became our primary identified support need, overtaking homelessness for the first time in our history. It is now possible to say that Moving On Durham is now a mental health charity as much as it is for housing or homelessness. This stems from the significant increase in the number of our referrals now come from Children and Young People's Services, where the typical young person has not experienced homelessness, but requires continuing support to be able to live independently in the community at age 17 / 18. Poor mental health is a significant negative driver for our young people and prevents their progress to independent living, therefore this is an important priority for us. Our ability to act in this space with our own resource has been valued by young people and our partners and is a service we will aim to sustain going forward.

Our work with 16–17-year-olds who have a Looked After status continued to strongly influence our work. This demographic is now overseen by OFSTED and during 2024-5 was a relatively small part of our cohort at around 10 young people, we aim to grow this work through the opening of a dedicated facility, also the approach required by OFSTED is such that it can benefit across the whole charity where we can improve our monitoring, service delivery and outcomes for all.

Our relationship with Landlords was robust and healthy, with a seemingly constant stream of landlords and developers who would like to work with us. The housing team are well respected and valued by our landlords and it would seem we come highly recommended as a delivery partner. There is more opportunity than ever to work with developers on projects that are tailored to our needs. At the date of this report, we have 3 projects in development that are being built or converted specifically for our use at the cost to the developer, which we will then lease in the longer term. This new ability has allowed to start to experiment with different housing structures and tenures, for instance issuing a license to occupy a room rather than a tenancy for a full house, which to this point has been our only option.

Fundraising Environment

During 2024-25 we decided to start to work with a fundraising consultant, partially externalising our fundraising support for the first time in 8 years. This has been a success, despite some quite challenging scenarios where although our fundraising target has remained static, we have had the end of some strategic grants to content with as a part of this picture. We met our target, and it is clear from working with colleagues in similar organisations across the region and nation, that fundraising is a significant issue for all. It is therefore very pleasing to see the relative success of our current model. More time working with our consultant should allow us to sharpen our offer further, but for the moment our proposition seems to be clear, relevant and fundable. Something funders seem to want to give to. We do also hope in 2025-26 to be able to supplement our grants and foundations work by growing our earned income through delivery contracts with Social Services and other partners.

Review of 2024 -2025 Objectives

There have been some notable achievement or progress against targets and objectives that will continue to develop and grow the organisation. Of note is our work with 16-17s now regulated by OFSTED. We faced our first inspection in November, and although the final judgement was in the middle of the 3 potential outcomes, there are some significant pieces of work that will change the way we work going forward and will give us pause to consider the outcomes of our work. This is of relevance going forward as we hope to open our first purpose built dedicated facility for this demographic during 2025-26.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Developments During the Year

As ever with Moving On, there is absolutely a point to having a long-term plan, but as a deeply frontline organisation there are opportunities or developments that happen in real time that are appropriate to develop or change our strategy. There have been several such developments during 2024-25:

The rise of NEET – as time passes the proportion of our young people who are not in education, training or employment continues to rise. The reasons for this are as ever diverse, but the rise of low-level mental health issues are a significant barrier as are poverty and perceived lack of opportunity. As an answer to this we have seen the rise in popularity of short courses such as Princes (now Kings) Trust activities for example. There are just not enough opportunities like this, and for the first time we have grown our ability to deliver directly in this space.

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The OFSTED Inspection – a significant driver for change despite the relatively small number of our young people it directly affects. The inspection exposed some serious challenges within our approach to outcomes, systems and recording as well as some excellent practice, delivery and partnership work and great outcomes for young people. Rolling out the recommendations of our report will change the whole organisation. In particular we will change our reporting and monitoring systems to be much more detailed, robust and fit for purpose, now outgrowing the CRM system we have used for years.

Achievement of 2024-25 Targets

Feasibility

We were able to secure the permission of Trustees to progress our development of registration as a social landlord. The other objectives relating to this target have stalled as we have learned what registration means in the real world. We are still determined to overcome this barrier and become an RSL as this is a logical step for Moving On Durham. We will however need increased reserves, the use of financial instruments and a significant project of buying property to take this objective forward. Capacity is a significant issue, and with pressures around development projects we have already committed to, this will be a priority for later in 2025-26 or 2026 onwards.

Development

We successfully built (and will continue to build) capacity in our 16–17-year-old workspace, this should culminate in 2025-26 with the opening of a dedicated supported accommodation facility, which is also connected to the target for commissioning outcomes. We have made progress on our training and development prospectus with the development of an organisational workforce strategy. Once we have completed some of these more significant HR actions, we will move onto the development of additional quality registrations around IT and Health and Safety.

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Operations

IT and Central Service Team reviews led to the acquisition of some new equipment and personnel, with a dedicated manager with responsibility for HR for the first time. We had our first full OFSTED inspection during November, which has had some implications about how we manage HR, operations and quality going forward. This will be subject to its own action plan outside of this document.

Objective	RAG
Deliver a Trustee agreement to progress with registration as a social landlord in principle.	Green
At a time when we have the correct capacity in place complete initial registration application process at stage one.	Red
Within 6 months complete stage 2 application	Red
Continue to develop housing stock diversity with a preference for smaller more energy efficient solutions in locations with good access.	Green
Investigate funding or sponsorship measures that promote the above	Red
Build our capacity in the 16–17-year-old provision workspace.	Green
Take part in Adult and CYPS commissioning processes in County Durham	Green
Develop an organisation level 'Training Prospectus' setting out expectations for each team.	Yellow
Complete re-registration for ISO 9001 and Leaders in Safeguarding Awards	Green
Investigate registration for IT security and Health and Safety quality marks.	Red
Review Central Operations Team structure	Green
Significantly improve our ability to demonstrate impact and insights into our work through robust use of data and recording.	Yellow
Utilise new tenancy agreement alongside new license agreements and investigate potential of HMO development.	Yellow
Minimise use of external contractors for team competent skills and grow landlord income through charging for work.	Green
Deliver a comprehensive IT review to ensure the teams have access to the most affordable and effective IT solutions to support their work.	Green
Review purpose and implementation of finance committee	Red

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Key Impact - The power of our work through case study

Emily

Introduction: Emily, a transgender woman has been supported by Moving On for nearly one year. In our time of working together, we have worked on person centred therapy. Emily was struggling with the complexities of her identity whilst facing mental health challenges. Emily had anxiety, depression, issues with substance use and had a previous diagnosis of borderline personality disorder. She also lacked meaningful connections in the community.

Moving On's intervention: our journey began focusing on creating a safe and non-judgmental space. We delved into causes of Emily's unhappiness, most of which were rooted in childhood trauma. Through using inner child work, Emily came to realise that what happened was not her fault, and we then utilized interventions to help her change her attitudes and behaviour. This 'therapeutic re-parenting' is still on-going and allows Emily a deeper understanding of herself. The complexities of this identity and the impact that growing up as a boy has had on Emily is profound, and we continue to work through this to help her establish her identity as a woman.

Emily had also been struggling with her house conditions, which not only affected her physical surroundings but also took a toll on her mental well-being as she rarely left the house. Together, we have been able to establish achievable goals for Emily.

Mindfulness techniques: we've implemented mindfulness practices helping Emily stay present in the moment, reducing anxiety and risk of disassociation after heavy session. This work was possibly the most challenging, but it has laid the foundations for a successful therapeutic relationship.

Emotional processing: we've worked through the emotional attachments to certain people, events, and items in her life. Emily's mood is now significantly more stable through using a DBT 'wise mind' approach. She reports lowered levels of suicidal ideation and additionally her self-harm has decreased.

Routine establishment: we've developed routine incorporating small tasks related to housekeeping and socialising.

Progress and Outcomes: Emily has made remarkable progress. The transformation of her home mirrored the internal changes she was experiencing. She has been able to maintain a reasonable living standard.

Emily's self-harm has decreased in frequency and severity and has not self-harmed in several months. Emily's use of substances, particularly cannabis, has decreased. Emily has had a significant improvement in her overall mental well-being, expressing feelings of pride and accomplishment. She is also a lot more emotionally stable.

She is also on a waiting list for gender reassignment and autism assessments. Emily had demonstrated an interest in going back to university, which further cements her readiness to establish routine, maintain her emotional stability, and achieve her goals.

By addressing both the external and internal aspects of her life, we were able to empower Emily to explore her true self, fostering a sense of pride, trust, and belonging. This case study highlights the transformative impact therapeutic interventions can have on someone's life.

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Sarah

Introduction: Sarah found herself staying at her friend's parent's houses 'sofa surfing.' Unfortunately, Sarah had witnessed domestic abuse growing up and became a carer for her mam and her sister. This put a lot of pressure on their relationship and Sarah put her education on hold as she would find herself distracted or absent in lessons. Sarah and her mam would have regular arguments, and Sarah chose to stay on a friend's sofa.

Moving On's intervention After Sarah began to struggle with her mental health, she felt she had lost herself and felt like she didn't protect her mam and sister, subsequently feeling like a failure. There was also occasional substance misuse in a bid to find happiness. Sarah didn't know where to go from here. A professional who was working with Sarah to get support in place, referred her to Moving On.

Sarah had a successful and smooth move into her lovely new property. Sarah always presented herself as 'doing well' and 'feeling fine,' her house was always immaculate, and she was always visually presentable. But the reality was there was much more to this and Sarah was masking what was really going on and how she was feeling.

After months of weekly support, barriers were gradually broken down and Sarah shared her previous experiences, how she was feeling and that she was struggling to manage. Sarah's mental health was a concern for her support worker and if Sarah did not verbally share she was struggling, her support worker would notice that her house was untidy and disorganised and soon realised that this is when Sarah would physically show the symptoms of feeling unwell.

Support sessions then became focused on what support was needed and the steps needed to get there. Sarah was also dealing with a lot of things from her younger years that were never actioned- such as attending health appointments, so this was one of the goals. Due to Sarah's determination to achieve her goals, she persisted with weekly support, even if these created unwanted memories and experiences.

Progress and Outcomes: Sarah has been supported to all appointments - attending all health appointments such as physio for pain she had been experiencing for years and medication to support her mental health. Sarah was also referred to Moving On's Mental Health Practitioner and, after a number of sessions, was soon referred to the Community Mental Health Team who is supporting Sarah regularly and awaiting a further potential diagnosis. Sarah has been referred to an employability and training provider for additional support in achieving her career goals where she has just signed up for a course at college.

Sarah feels she has more control of her life, every day continues to feel more and more stable, and she has recently shared with her support worker that she is considering returning to work in the future if things continue to go well.

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Joe

Introduction: Joe became a Moving On tenant in October 2023. When we first started working with him, he would rarely engage with the support offered missing appointments and would not return calls. A pattern emerged that Joe would only get in contact when he needed something such as food and fuel support. When Moving On did see Joe, it became apparent that Joe spent a lot of his time online playing video games rather than seeing anyone as in his words, it 'kept him out of trouble'.

Moving On's intervention: over the last six weeks, following a lot of perseverance, his Support Worker has developed a good relationship through positive encouragement. As a result, Joe has begun to engage to the point that he will phone his Support Worker to check they are still attending on the agreed day and will often be waiting at his front door for them to arrive.

Some of the goals Joe wanted to work on include managing his finances, mental health and forming positive and stable relationships. So far, we have successfully applied for limited capability payments which is enabling him to manage his money more effectively as his income has slightly increased. This means Joe is not having to choose between food and fuel. We have also linked Joe in with working with our internal Mental Health Worker as Joe has ADHD and often suffers with depression and anxiety. We are also making appropriate links with external mental health agencies to ensure all his support needs are met. Joe sometimes needs support with maintaining his tenancy and needs little reminders often from our housing team to report repairs before they escalate.

Another goal Joe was keen to work on was building relationships with peers of his own age. His Support Worker talked about college and volunteering opportunities as this would be a great way to meet people similar to his age. We are in the process of looking into college opportunities ready for September.

Joe has recently met someone and is very happy. She has been a positive influence and shares her own experiences with Joe. Joe's partner has a dog which they both take for long walks together and appear to be happy. As a result, Joe is spending less time alone playing on his games consoles and feels his mental health has significantly improved.

Progress and outcomes: Joe's long-term goal is to move into his own accommodation when the time is right, and we both feel that he can successfully manage his own tenancy. Before we can do this, we will explore college and volunteering opportunities. We are also going to work on confidence building and feel able to speak to e.g. utility providers and sometimes struggles interpreting letters such as from Universal credit. We feel Joe is now making great progress and can see a positive future ahead.

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**TRUSTEES' REPORT
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Resource Management

External Fundraising

The fundraising team changed significantly in year with a substantial amount of time between staff resources being in place meaning in practice most of the fundraising was done by different people. Despite the fall in level of applications Moving On was able to achieve fundraising targets and sustain a positive result to the year. This was in no small part due to the longstanding support of very important repeat funders such as The Henry Smith Charity and Virgin Money Foundation. We were also very pleased to receive significant contribution from The Leathersellers Foundation over the next 4 years. Of note was the contribution toward the cost-of-living crisis where we needed to find funds to directly support young people in crisis. The contribution of ACTS 435 and Durham University Student fundraising have been absolutely outstanding in this regard. Our ability to fundraise for support work is the most serious limiting factor when it comes to looking at potential plans for development or expansion of the charity.

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 21st century, renewing our server to include the highest security settings, alongside facility for remote access and new desktop resources for staff we are prepared for the future in security, hardware and resources areas. During 2022-23 we continued this investment renewing IT equipment where appropriate and invested again in 2024-25 where funds allowed.

Safeguarding

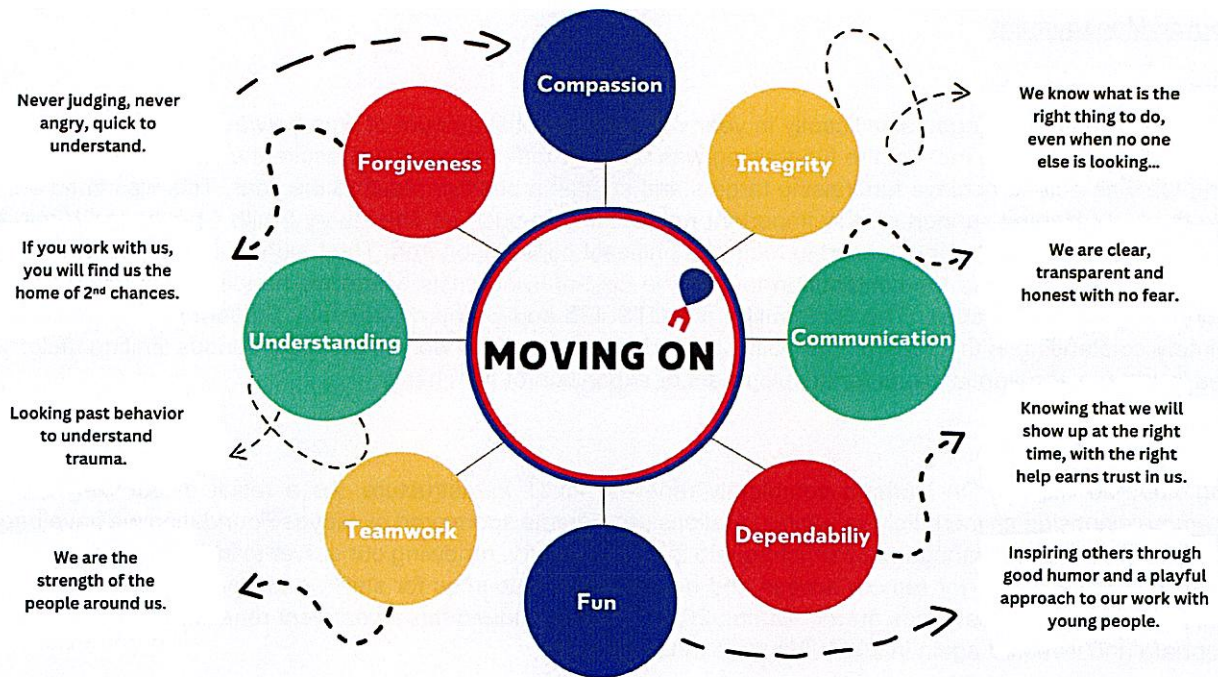
We take our responsibility for both child and adult safeguarding very seriously; the Board of Trustees via the CEO regularly review our safeguarding policy and practice. All staff are trained in safeguarding practice appropriate to their role and the CEO has attended external training for senior managers to ensure this area of work is fully understood, embedded and practiced across the charity. During 2023-24 we successfully re-registered for the 'Leaders in Safeguarding' award and will re-register in 2026. During the year we successfully introduced OFSTED registration requirements for 16–17-year-olds. This requirement will have significant implications for our planning, training and delivery of Safeguarding.

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 2024-25 we have placed a very high priority on staff motivation, involvement and satisfaction. We introduced following a period of consultation a set of values during 2022-23, these we rolled out across the organisation to affect everything from strategy to day-to-day delivery. We 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 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 remained a priority going forward into 2024-25 with clear targets for both a focus on minimum standards for all staff (Safeguarding, Mental Health First Aid, Management Level 4 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.

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Principal Risks and Uncertainties

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 quarterly 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. Robust and regular analysis of opportunities available for the charity enable the suitable mitigation of risk.

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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 18 full time employees and 2 part time employees. The Chief Executive reports to the Board of Trustees at quarterly meetings.

The Trustee Board currently comprises of ten members, and they meet at least 4 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 quarterly in advance of the Board Meeting. The committee is currently made up of two trustees, one with specialist finance and accountancy qualifications and the chair, along with the 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 the 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 Moving On's commitments.

Overall responsibility

The Trustees are ten individuals who have the overall responsibility and collectively govern Moving On by making decisions at quarterly 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.

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

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 3 years; and can re-apply for another 3 years if their skill set is of particular need or use however, they may resign before the end of their term. Moving On has benefitted from a very stable Governance commitment. The Trustees have adopted the National Federation of Housing Governance code of conduct and are committed to implementing this over the next 18 months.

Existing Members re-elected to the Board after their initial 3-year period will only be offered a further 3-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 a limit to the number of times a Member can stand for re-election / serve on the Board which is a nine-year absolute maximum.

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 is 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 is 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

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 young people 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 2025-26.

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Financial Review

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves Policy

The current Reserves Policy gives a target of 3 – 6 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. However, the prospect of developing the charity into a registered social landlord is most likely to necessitate the purchase or at the very least significant renovation of a leased property. This will require investment directly from the charity and therefore the re-instatement of a target for a project fund is appropriate. We will retain the potential of a project fund which could facilitate the potential purchase of a property going forward as a part of our strategy. The charity is also required to hold a 'sinking fund' to pay for any uninsured loss to leased property as a result of tenant damage.

Total funds held as at 31 March 2025 is £611,000 of which £259,000 is designated towards the capital programme and capital repairs fund as noted above. The balance held as unrestricted funds at 31 March 2025 was £352,000, of which £285,000 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. The approximate three-month operational expenditure totalled £300,000 therefore the trustees consider that this target will be met in the next financial year.

Future Plans

The Trustees have approved a new strategy that focuses on helping our young people recover from the effects of the cost-of-living crisis. The plan covers the next 3 years of a strategic cycle that will take the organisation forward to a new level of development and ability. During this year we investigated 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 strategy as outlined on page 3.

Moving On Durham aims to sustainably grow on its operations moving forward. Aiming for stability in the number of properties we have on offer for Supported Accommodation. In line with objectives stated above we will be developing projects that help us support 16–17-year-olds initially via OFSTED accreditation and additional projects to ensure we are operating at the required level to provide a good level of service for our community.

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Clive Owen LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 13 October 2025 and signed on their behalf by:



L Watson

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

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

Opinion

We have audited the financial statements of Moving On (Durham) Ltd (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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, 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 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 United Kingdom, including the Financial Reporting Council'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.

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MOVING ON (DURHAM) LTD (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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. 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.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Trustees' Report.

We have nothing to report in respect of the following matters in relation to which 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, 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.

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MOVING ON (DURHAM) LTD (CONTINUED)

Auditors' 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 an Auditors' 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:

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general and sector experience and through discussions with the trustees and other management (as required by Auditing Standards) and from inspection of the charitable company's legal correspondence and we discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations. We have communicated identified laws and regulations within our audit team and remained alert to any indications of non compliance throughout the audit.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation. We have assessed the extent of compliance with these laws as part of our procedures on related financial statement items.

Secondly, the charitable company is subject to many other laws where consequences of non compliance could have a material effect on amounts or disclosures in financial statements for instance through imposition of fines or litigation. We identified following areas as those most likely to have such an effect; safeguarding, health & safety, employment law, data protection, environmental law, certain aspects of company legislation recognising the nature of charitable company's activities. Auditing Standards limit the required audit procedures to identify non compliance with these laws and regulations to enquire of the trustees and other management and inspection of regulatory and legal correspondence, if any. Through these procedures we have not become aware of any actual or suspected non-compliance material to the financial statements.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' 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. 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MOVING ON (DURHAM) LTD (CONTINUED)

Christopher Beaumont BA(Hons) FCA BFP DChA (Senior Statutory Auditor)

for and on behalf of

Clive Owen LLP

Chartered Accountants and Statutory Auditors

140 Coniscliffe Road

Darlington

County Durham

DL3 7RT

Date: 13 October 2025

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	77,667	266,156	343,823	319,483
Charitable activities	5	2,593	1,914,942	1,917,535	1,621,270
Total income		80,260	2,181,098	2,261,358	1,940,753
Expenditure on:					
Charitable activities	6	75,409	2,032,417	2,107,826	1,934,767
Total expenditure		75,409	2,032,417	2,107,826	1,934,767
Net income		4,851	148,681	153,532	5,986
Transfers between funds	14	158,681	(158,681)	-	-
Net movement in funds		163,532	(10,000)	153,532	5,986
Reconciliation of funds:					
Total funds brought forward		447,450	10,000	457,450	451,464
Net movement in funds		163,532	(10,000)	153,532	5,986
Total funds carried forward		610,982	-	610,982	457,450

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

The notes on pages 24 to 42 form part of these financial statements.

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)
REGISTERED NUMBER: 05495172

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	67,375	60,537
		<u>67,375</u>	<u>60,537</u>
Current assets			
Debtors	12	61,106	118,823
Cash at bank and in hand		520,485	331,275
		<u>581,591</u>	<u>450,098</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(37,984)	(53,185)
Net current assets		<u>543,607</u>	<u>396,913</u>
Total assets less current liabilities		<u>610,982</u>	<u>457,450</u>
Net assets excluding pension asset		<u>610,982</u>	<u>457,450</u>
Total net assets		<u><u>610,982</u></u>	<u><u>457,450</u></u>
Charity funds			
Restricted funds	14	-	10,000
Unrestricted funds	14	610,982	447,450
Total funds		<u><u>610,982</u></u>	<u><u>457,450</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 13 October 2025 and signed on their behalf by:



L Watson

The notes on pages 24 to 42 form part of these financial statements.

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	215,630	59,084
Cash flows from investing activities		
Purchase of tangible fixed assets	(26,420)	(55,193)
Net cash used in investing activities	(26,420)	(55,193)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	189,210	3,891
Cash and cash equivalents at the beginning of the year	331,275	327,384
Cash and cash equivalents at the end of the year	520,485	331,275

The notes on pages 24 to 42 form part of these financial statements

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The charity is a company limited by guarantee incorporated in the United Kingdom. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Moving On (Durham) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in pounds sterling which is the functional currency of the charity and are rounded to the nearest £1.

2.2 Going concern

The financial statements have been prepared on a going concern basis.

The trustees have considered the risks and all factors they believe might reasonably impact upon the future outlook of the charity. The charity has adequate resources to continue in operational existence for the foreseeable future.

As a result, the trustees have a reasonable expectation that the charity will continue as a going concern for a period of at least 12 months from the date of signing these accounts.

2.3 Income

All 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.

Grants and donations are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	20%
Fixtures and fittings	-	20%

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and 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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.9 Operating leases

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

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. The costs of the defined contribution scheme are included with the associated staff costs and allocated therefore to charitable activities and charged to the restricted funds of the charity.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.12 Taxation

The company is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Pt. 11, Ch. 3 of the Corporation Tax Act 2010 or s.256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	52,667	24,388	77,055
Grants (see Note 4)	25,000	241,768	266,768
	<u>77,667</u>	<u>266,156</u>	<u>343,823</u>

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Income from donations and legacies (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	31,790	5,743	37,533
Grants (see Note 4)	10,000	271,950	281,950
	<u>41,790</u>	<u>277,693</u>	<u>319,483</u>

The prior year figures have been restated to reclassify grants as donations in order to ensure comparability with the current year presentation.

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Grants

	2025 £	2024 £
The Albert Hunt Trust	10,000	7,000
Charities Aid Foundation	-	10,000
Swire Charitable Trust	25,000	-
The Sir James Knott Trust	10,000	10,000
Virgin Money Foundation	28,887	-
The National Lottery Community Fund	20,000	20,000
The Sobell Foundation	5,000	5,000
County Durham Community Foundation	38,080	23,215
The Henry Smith Charity	35,000	94,000
Hospital of God at Greatham	2,000	2,000
BBC Children in Need	15,000	15,000
AAP Durham County Council	5,000	5,500
Tyne and Wear Community Foundation	-	5,750
Hadrian Trust	1,000	1,000
Netherton Trust	9,726	5,000
B&Q Foundation	-	6,441
Souter Charitable Trust	-	5,000
One Stop	-	1,250
Tesco	-	1,118
Landaid	3,404	64,676
Barbour	5,000	-
The Co Operative	3,671	-
Leathersellers	20,000	-
Leeds Building Society	30,000	-
	<u>266,768</u>	<u>281,950</u>

MOVING ON (DURHAM) LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Income from charitable activities - Housing Benefit	-	1,666,381	1,666,381
Income from charitable activities - Rent from Tenants - Moving On Housing	-	24,027	24,027
Income from charitable activities - Young People's Service - Moving On Housing	-	204,826	204,826
Income from charitable activities - Supporting People Grant - Supporting Young People	-	19,708	19,708
Income from charitable activities - Other Income	2,593	-	2,593
	<u>2,593</u>	<u>1,914,942</u>	<u>1,917,535</u>
	<u>2,593</u>	<u>1,914,942</u>	<u>1,917,535</u>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Income from charitable activities - Housing Benefit	-	1,411,638	1,411,638
Income from charitable activities - Rent from tenants - Moving On Housing	-	15,254	15,254
Income from charitable activities - Young People's Service - Moving On Housing	-	160,060	160,060
Income from charitable activities - Supporting People Grant - Supporting Young People	-	34,160	34,160
Income from charitable activities - Other Income	158	-	158
	<u>158</u>	<u>1,621,112</u>	<u>1,621,270</u>
	<u>158</u>	<u>1,621,112</u>	<u>1,621,270</u>

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6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Housing Benefit	6,010	1,517,700	1,523,710
Supporting Young People	69,399	514,717	584,116
	<u>75,409</u>	<u>2,032,417</u>	<u>2,107,826</u>
	<u><u>75,409</u></u>	<u><u>2,032,417</u></u>	<u><u>2,107,826</u></u>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
Housing Benefit	5,149	1,406,489	1,411,638
Supporting Young People	5,150	517,979	523,129
	<u>10,299</u>	<u>1,924,468</u>	<u>1,934,767</u>
	<u><u>10,299</u></u>	<u><u>1,924,468</u></u>	<u><u>1,934,767</u></u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Housing Benefit	1,367,111	156,599	1,523,710
Supporting Young People	427,520	156,596	584,116
	<u>1,794,631</u>	<u>313,195</u>	<u>2,107,826</u>
	<u><u>1,794,631</u></u>	<u><u>313,195</u></u>	<u><u>2,107,826</u></u>

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7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Housing Benefit	1,282,649	128,989	1,411,638
Supporting Young People	398,954	124,175	523,129
	<u>1,681,603</u>	<u>253,164</u>	<u>1,934,767</u>

Analysis of support costs

	2025 £	2024 £
Wages	145,486	151,320
Social security	14,708	14,882
Pensions	3,797	3,500
Rent and service charge	30,276	32,315
Insurance	510	1,873
Light and heat	4,471	3,759
Sundries	13,462	7,505
Office equipment	15,669	15,256
Software subscriptions	2,977	2,756
Health and safety costs	8,762	10,853
Postage and stationery	4,442	-
Telephone and internet	12,471	-
Staff training	9,385	-
HR and payroll costs	26,819	-
Subscriptions and memberships	7,940	-
Finance	586	655
Governance	11,434	8,490
	<u>313,195</u>	<u>253,164</u>

Support costs have been split equally between housing benefit activities and work supporting young people.

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**NOTES TO THE FINANCIAL STATEMENTS
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8. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	7,000	4,890
Fees payable to the Charity's auditor in respect of: All non-audit services not included above	2,000	3,600
	<u> </u>	<u> </u>

9. Staff costs

	2025 £	2024 £
Wages and salaries	622,466	540,325
Social security costs	60,565	44,929
Contribution to defined contribution pension schemes	12,684	9,950
	<u>695,715</u>	<u>595,204</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
General	14	15
Admin	4	3
Management	3	2
	<u>21</u>	<u>20</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	1	-

The key management personnel comprise the senior management team. The total for the key management personnel was £168,523 (2024: £103,791).

10. Trustees' remuneration and expenses

During the year ended 31 March 2025, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
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11. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2024	78,592	4,067	82,659
Additions	19,585	6,835	26,420
At 31 March 2025	<u>98,177</u>	<u>10,902</u>	<u>109,079</u>
Depreciation			
At 1 April 2024	19,817	2,305	22,122
Charge for the year	15,557	4,025	19,582
At 31 March 2025	<u>35,374</u>	<u>6,330</u>	<u>41,704</u>
Net book value			
At 31 March 2025	<u>62,803</u>	<u>4,572</u>	<u>67,375</u>
At 31 March 2024	<u>58,775</u>	<u>1,762</u>	<u>60,537</u>

12. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	6,063	7,505
Other debtors	6,411	2,958
Prepayments and accrued income	48,632	108,360
	<u>61,106</u>	<u>118,823</u>

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13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	11,016	17,290
Other taxation and social security	19,625	12,570
Other creditors	6,333	5,202
Accruals and deferred income	1,010	18,123
	<u>37,984</u>	<u>53,185</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Capital Programme	100,000	-	-	100,000	200,000
Capital Repairs Fund	-	-	-	58,681	58,681
	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>158,681</u>	<u>258,681</u>
General funds					
General funds	347,450	55,260	(50,409)	-	352,301
Swire Charitable Trust	-	25,000	(25,000)	-	-
	<u>347,450</u>	<u>80,260</u>	<u>(75,409)</u>	<u>-</u>	<u>352,301</u>
Total Unrestricted funds	<u>447,450</u>	<u>80,260</u>	<u>(75,409)</u>	<u>158,681</u>	<u>610,982</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Statement of funds (continued)

Restricted funds

County Durham Community Foundation	10,000	38,080	(38,080)	(10,000)	-
The Sir James Knott Trust	-	10,000	(10,000)	-	-
Virgin Money Foundation	-	28,887	(28,887)	-	-
The National Lottery Community Fund	-	20,000	(20,000)	-	-
The Henry Smith Charity	-	35,000	(35,000)	-	-
BBC Children in Need	-	15,000	(15,000)	-	-
Netherton Trust	-	9,726	(9,726)	-	-
Landaid	-	3,404	(3,404)	-	-
The Albert Hunt Trust	-	10,000	(10,000)	-	-
Leathersellers	-	20,000	(20,000)	-	-
Leeds Building Society	-	30,000	(30,000)	-	-
Other Grants (see description)	-	21,671	(21,671)	-	-
Housing Benefit	-	1,666,381	(1,517,700)	(148,681)	-
Young People's Service	-	204,826	(204,826)	-	-
Supporting Young People Donations	-	24,388	(24,388)	-	-
Rent from Tenants	-	24,027	(24,027)	-	-
Supporting People Grant	-	19,708	(19,708)	-	-
	<u>10,000</u>	<u>2,181,098</u>	<u>(2,032,417)</u>	<u>(158,681)</u>	<u>-</u>
Total of funds	<u><u>457,450</u></u>	<u><u>2,261,358</u></u>	<u><u>(2,107,826)</u></u>	<u><u>-</u></u>	<u><u>610,982</u></u>

MOVING ON (DURHAM) LTD
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**NOTES TO THE FINANCIAL STATEMENTS
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14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
Designated funds					
Capital Programme	-	-	-	100,000	100,000
General funds					
General Funds	451,464	257,165	(261,179)	(100,000)	347,450
Total Unrestricted funds	451,464	257,165	(261,179)	-	447,450

MOVING ON (DURHAM) LTD
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NOTES TO THE FINANCIAL STATEMENTS
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14. Statement of funds (continued)

Restricted funds

County Durham Community Foundation	-	23,215	(13,215)	-	10,000
The Sir James Knott Trust	-	10,000	(10,000)	-	-
The National Lottery Community Fund	-	20,000	(20,000)	-	-
The Henry Smith Charity	-	94,000	(94,000)	-	-
Hospital of God at Greatham	-	2,000	(2,000)	-	-
Netherton Trust	-	5,000	(5,000)	-	-
Landaid	-	64,676	(64,676)	-	-
The Albert Hunt Trust	-	7,000	(7,000)	-	-
BBC Children in Need	-	15,000	(15,000)	-	-
AAP Durham County Council	-	5,500	(5,500)	-	-
Tyne and Wear Community Foundation	-	5,750	(5,750)	-	-
The Sobell Foundation	-	5,000	(5,000)	-	-
B&Q Foundation	-	6,441	(6,441)	-	-
Souter Charitable Trust	-	5,000	(5,000)	-	-
One Stop	-	1,250	(1,250)	-	-
Tesco	-	1,118	(1,118)	-	-
Hadrian Trust	-	1,000	(1,000)	-	-
Housing Benefit	-	1,411,638	(1,411,638)	-	-
	-	1,683,588	(1,673,588)	-	10,000
Total of funds	451,464	1,940,753	(1,934,767)	-	457,450

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NOTES TO THE FINANCIAL STATEMENTS
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15. Funds and Other Grants

Designated Funds

Capital Programme

As noted within the reserves policy the capital programme fund is designated to necessitate the purchase or at the very least significant renovation of a leased property.

Capital Repairs Fund

The capital repairs fund is designated to pay for any uninsured loss to leased property as a result of tenant damage. A transfer was made in respect of this.

The housing benefit income includes additional amounts for repairs and capital expenditures, which have not been utilised in full within the year. As the restriction is released at the end of the financial year, these funds were transferred to designated reserves for future use within the capital programme and capital repairs fund.

Restricted Funds

Grants for Support Worker Salaries and Oncosts:

The following grants were awarded to fund support worker salaries and oncosts. These funds have allowed us to continue our successful work supporting young vulnerable adults and children. The support we provide includes building the young person's independent living skills, economic and social inclusion, development of good tenancy management skills, improving their physical and mental health, workplace and education support, etc. Support is tailored to the individual and is typically between 1 and 4 hours per week per young person.

- Landaaid.
- The Henry Smith Charity.
- AAP Durham County Council.
- Barbour.
- Hadrian's Trust.
- Leathersellers.
- County Durham Community Foundation.
- The Albert Hunt Trust.
- National Lottery Community Fund.
- The Sir James Knott Trust.
- Sobell Foundation.
- Leeds Building Society.
- BBC Children in Need.
- Netherton Trust.
- Hospital of God at Greatham.

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NOTES TO THE FINANCIAL STATEMENTS
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Grants received for Young People Expenses:

The following grants were to help us provide essential items to our young people. Many of our young people move into our properties with no furniture or essential items needed to live comfortably. We have been able to provide them with items such as sofas, beds, mattresses, bed sheets, microwaves, toasters, cutlery and cleaning products, etc We have also been able to provide our young people with gas and electric funds and emergency food parcels when required. Our Support Workers also provide a food parcel upon moving in and regularly check that the young person has enough food and fuel. We will then fuel top ups and/or provide food parcels as and when required should the young person be struggling.

- Co-op Local Community Fund.
- County Durham Community Foundation - Poverty Hurts.
- County Durham Community Foundation - Wellesley Trust.
- County Durham Community Foundation - Household Support Fund.

The Virgin Money Foundation have provided us with funding to tackle digital exclusion in the young people leaving the care community. We are in the process of providing full fibre broadband in all of our properties and suitable hardware such as a laptop or tablet. We have supported these young people to be able to manage their online accounts independently such as; job search sites, Universal Credit, Durham Key Options, Teams/Zoom, utilities etc. Other grants consist of grants provided from The Co Operative, Barbour, Hospital of God at Greatham, AAP Durham County Council, Hadrian Trust and The Sobell Foundation.

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	67,375	67,375
Current assets	581,591	581,591
Creditors due within one year	(37,984)	(37,984)
Total	610,982	610,982

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	60,537	-	60,537
Current assets	440,098	10,000	450,098
Creditors due within one year	(53,185)	-	(53,185)
Total	447,450	10,000	457,450

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**NOTES TO THE FINANCIAL STATEMENTS
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17. Related Party Disclosures

Allen Sykes Chartered Accountants, of which a trustee, J F Hindmarsh, is a partner, provided payroll services during the year of which fees totalled £737 (2024: £746).

C Ross, Trustee, let a property to the charity during the year of which fees totalled £5,700 (2024: £5,700).

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	153,532	5,986
Adjustments for:		
Depreciation charges	19,582	11,822
Decrease in debtors	57,717	16,386
Increase/(decrease) in creditors	(15,201)	24,890
Net cash provided by operating activities	215,630	59,084

19. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank and in hand	520,485	331,275
Total cash and cash equivalents	520,485	331,275

20. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	331,275	189,210	520,485
	331,275	189,210	520,485

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21. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £12,684 (2024: £9,950). Contributions totaling £3,590 (2024: £2,142) were payable to the fund at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	26,031	20,888
Later than 1 year and not later than 5 years	13,391	26,965
	<u>39,422</u>	<u>47,853</u>

The operating lease commitments in relation to 2024 have been restated compared to the prior year financial statements, to ensure comparability with the current year financial statements.

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2025 £	2024 £
Operating lease rentals	<u>28,999</u>	<u>20,888</u>