

**Charity Registration No. 1147632**

**Company Registration No. 07764753 (England and Wales)**

**THE MOVING ON PROJECT  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

# THE MOVING ON PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	A Donnell S Hudson J Wood L Nixon S Pankhurst	(Appointed 9 April 2020) (Appointed 2 September 2020)
Secretary	T Abbott	
Charity number	1147632	
Company number	07764753	
Registered office	Xperience Trinity Street Fareham Hampshire PO16 7SJ	
Independent examiner	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS	

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# THE MOVING ON PROJECT

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# THE MOVING ON PROJECT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

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The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

### Objectives and activities

The charity's objects are to relieve sickness and to promote and preserve good health and education by the provision of counselling and support services for young people and their families across South East Hampshire including Fareham, Gosport and Havant Borough Councils and within the boundaries of the City of Portsmouth. The charity helps young people aged 11 to 25.

Our vision for The Moving on Project is to improve the emotional health and wellbeing of young people aged between 11 and 25 in South-East Hampshire, Fareham and Gosport in order that they can achieve their full potential.

Our mission at The Moving on Project is to provide quality, confidential counselling which is actionable and sustainable to support the young people in the Fareham and Gosport community move forward to their future.

We pride ourselves on our values at The Moving on Project and these are at the heart of everything we do:

### Integrity

We deliver the highest standards of professional and ethical behaviour, and value transparency and honesty in our communications, relationships and actions, whilst maintaining confidentiality.

### Safety

We prioritise the safety of our clients, our counsellors and our volunteers always.

### Community

We want to have a positive impact on our community. For years our community has protected and looked out for one another. At a time when we are becoming less connected, the power of the community has never been more important.

We have created a simple message that potential Trustees can get behind to give the strategic desired outcome.

**T** - Target more funding

**H** - Help more clients

**R** - Reach out to our community

**I** - Inspire young people

**V** - Value our counsellors and staff

**E** - Ensure longevity of the charity

The charity achieves its objectives by:

- Offering one-to-one counselling and group work for young people aged from 11 to 25
- Working with children and young people within GP's surgeries, secondary schools and colleges

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# THE MOVING ON PROJECT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### Achievements and performance

In the period between 1 April 2020 and 31 March 2021, we provided 991 sessions of counselling for young people, helping 230 young people in our designated area.

### Covid-19

While Covid-19 has provided some further challenges, we are optimistic that we are well placed to deal with this and any other issues that we may face going forwards.

### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The charity is a company limited by guarantee and has no share capital. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T Abbott	(Resigned 14 July 2021)
A Donnell	
S Hudson	
D Pointon	(Resigned 21 July 2020)
Z Vernham	(Resigned 1 January 2021)
J Wood	
L Nixon	(Appointed 9 April 2020)
S Pankhurst	(Appointed 2 September 2020)

The Moving On Project is committed to having a diverse and active Trustee board. The Trustee recruitment, selection and induction process that The Moving On Project uses seeks to follow the Charity Commission document. There are currently no vacancies in the Trustee board.

The Moving On Project's Board of Trustees ultimately make all decisions on behalf of the charity. They meet regularly to discuss aspects of the charity's work, make decisions and monitor the delivery of the outsourcing agreement.

# THE MOVING ON PROJECT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### **The Chair's Summary**

It has been an incredibly challenging year for all those involved with the charity, not only for our staff who have worked admirably in these difficult times but for those young people who require our support. Our people have gone over and above to ensure we have been able to provide the consistently good service that TMOP has become known for. Our whole operation has shifted from one of in person face to face intervention to online. The way in which the teams were able to in such a timely fashion and continue to provide full service has been truly impressive.

Funding cuts continue and we have had to work harder than ever to find income to ensure we can deliver our services. Significant progress has been made in grant applications and we expect this to continue for the forthcoming year.

I am delighted to see our presence increase across all social media platforms and significant progress has been made in gaining more exposure for TMOP. We want to ensure we keep the impetus on this and have exciting plans to ensure these efforts are magnified moving forward.

As I enter my final period as Chair and take the chance to reflect, I am positive that the charity can continue to grow and am hopeful with the expected increase in counsellors that we are able to help and support more young people than ever. I would like to thank our staff and our trustees for all their efforts and hope like me they can see what an important part of the community TMOP has become.

The Trustees' report was approved by the Board of Trustees.



.....  
**A Donnell**

Dated: 3/8/2021 | 15:13 BST  
.....

# THE MOVING ON PROJECT

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MOVING ON PROJECT

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I report to the Trustees on my examination of the financial statements of The Moving On Project (the charity) for the year ended 31 March 2021.

### Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Fiander Tovell Limited



Stag Gates House  
63/64 The Avenue  
Southampton  
Hampshire  
SO17 1XS

Dated: 11/8/2021 | 12:47 BST

# THE MOVING ON PROJECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b><u>Income from:</u></b>			
Donations and legacies	2	32,724	27,896
Charitable activities	3	57,899	51,982
Investments	4	151	36
<b>Total income</b>		<u>90,774</u>	<u>79,914</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	5	<u>101,811</u>	<u>100,779</u>
<b>Net expenditure for the year/ Net movement in funds</b>		(11,037)	(20,865)
Fund balances at 1 April 2020		<u>96,058</u>	<u>116,918</u>
<b>Fund balances at 31 March 2021</b>		<u><u>85,021</u></u>	<u><u>96,053</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# THE MOVING ON PROJECT

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	9		1,040		1,920
<b>Current assets</b>					
Debtors	10	9,650		22,584	
Cash at bank and in hand		103,883		77,702	
		<u>113,533</u>		<u>100,286</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(29,552)</u>		<u>(6,153)</u>	
Net current assets			83,981		94,133
<b>Total assets less current liabilities</b>			<u>85,021</u>		<u>96,053</u>
<b>Income funds</b>					
Unrestricted funds			85,021		96,053
			<u>85,021</u>		<u>96,053</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 3/8/2021 | 15:13 BST



A Donnell  
Trustee

Company Registration No. 07764753

# THE MOVING ON PROJECT

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

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### 1 Accounting policies

#### Charity information

The Moving On Project is a private company limited by guarantee incorporated in England and Wales. The registered office is Xperience, Trinity Street, Fareham, Hampshire, PO16 7SJ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, even in light of Covid-19. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants receivable are allocated to accounting periods on the basis of which amounts are claimed from funders. This predominantly relates to the incurring of expenditure. This year, grant income also includes amounts received under the Coronavirus Job Retention Scheme.

Income is deferred if the funder has expressly stated that grants are to be applied to future accounting periods, or if there is some expectation from the funder that amounts in connection with the grant should be repaid in future periods.

# THE MOVING ON PROJECT

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

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer resources. All costs have been directly attributed to one of the functional categories of resources in the SOFA. Expenditure subject to VAT which is not recoverable is shown inclusive of VAT.

Apportionment of costs across headings of the SOFA is carried out in relation to claims for grant funding. A method based on the allocation of staff time is used for revenue expenditure on direct project activities, premises management and administration. As far as possible, depreciation costs are apportioned to either to project activities or premises costs using appropriate apportionment criteria. Costs are allocated to the governance category where they cannot be clearly allocated to project activities or are of a strategic nature e.g. insurance and legal expenses.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% straight line
Computer equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

# THE MOVING ON PROJECT

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

### 1 Accounting policies

(Continued)

#### 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 the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 operations 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.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	10,236	19,802
Grants	22,488	8,094
	<u>32,724</u>	<u>27,896</u>

Included within grants is £2,750 of income received under the Coronavirus Job Retention Scheme (2020: £nil).

# THE MOVING ON PROJECT

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

### 3 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
Charitable activities	57,899	51,982

#### Charitable trading income

In both 2021 and 2020, £nil of the income from charitable activities was restricted.

### 4 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Investment income	151	36

### 5 Charitable activities

	Charitable Activities 2021 £	Charitable Activities 2020 £
Activities directly undertaken	88,623	88,641
Share of support costs (see note 6)	10,186	9,196
Share of governance costs (see note 6)	3,002	2,942
	101,811	100,779

# THE MOVING ON PROJECT

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

### 6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Depreciation	880	-	880	694	-	694
General expenses	641	-	641	579	-	579
Computer expenses	8,665	-	8,665	7,923	-	7,923
Finance admin	-	2,363	2,363	-	2,355	2,355
Insurance	-	639	639	-	587	587
	<u>10,186</u>	<u>3,002</u>	<u>13,188</u>	<u>9,196</u>	<u>2,942</u>	<u>12,138</u>
Analysed between Charitable activities	<u>10,186</u>	<u>3,002</u>	<u>13,188</u>	<u>9,196</u>	<u>2,942</u>	<u>12,138</u>

### 7 Trustees

None of the Trustees received any remuneration during the year or reimbursement for personal expenses.

No Trustees were reimbursed for expenses incurred on behalf of the charity (2020 - Two for £858).

During the year, a Trustee made an unrestricted donation of £150 (2020 - £130).

### 8 Employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
<u>8</u>	<u>9</u>

# THE MOVING ON PROJECT

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

### 9 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2020	744	2,083	2,827
At 31 March 2021	744	2,083	2,827
<b>Depreciation and impairment</b>			
At 1 April 2020	324	583	907
Depreciation charged in the year	186	694	880
At 31 March 2021	510	1,277	1,787
<b>Carrying amount</b>			
At 31 March 2021	234	806	1,040
At 31 March 2020	1,920	-	1,920

### 10 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	410	7,390
Prepayments and accrued income	9,240	15,194
	9,650	22,584

### 11 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		7,785	-
Deferred income	12	19,468	-
Trade creditors		499	4,353
Accruals and deferred income		1,800	1,800
		29,552	6,153

### 12 Deferred income

	2021 £	2020 £
Other deferred income	19,468	-

# THE MOVING ON PROJECT

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

### 13 Related party transactions

There were no disclosable related party transactions during the year, other than those included in Note 7.

### 14 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments which fall due as follows:

	2021 £	2020 £
Within one year	2,500	2,500
Between two and five years	2,500	5,000
	<u>5,000</u>	<u>7,500</u>