

THE MOVING ON PROJECT

Charity No. 1147632

Company No. 07764753

Trustees' Report and Unaudited Accounts

31 March 2022

THE MOVING ON PROJECT
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THE MOVING ON PROJECT

Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Company No. 07764753

Charity No. 1147632

Registered Office

Xperience
Trinity Street
Fareham
Hampshire
PO16 7SJ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year and at the date of signature:

T. Abbott	(Resigned 14 July 2021)
M. Clarke	(Appointed 22 June 2022)
A. Donnell	(Resigned 9 November 2021)
S. Hudson	
L. Nixon	(Resigned 26 January 2022)
S. Pankhurst	(Resigned 27 January 2022)
I. Tucker	(Appointed 1 September 2021)
G. Wilson	(Appointed 14 July 2022)
F. Wood	(Resigned 7 September 2022)

Accountants

Eclipse Accountancy Ltd
Fareham Innovation Centre
Merlin House, 4 Meteor Way
Lee on the Solent
Hampshire
PO13 9FU

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.

Achievements and performance

In the period between 31 03 2021 and 31 03 2022, we provided 1,703 sessions of counselling for young people, helping 351 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 those 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 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 Chair's Summary

It continues to be a tumultuous and difficult environment for the charity to operate within. The rising pressures on the NHS and the increasing cost of living are placing a strain on our communities and exacerbate mental health issues people are dealing with every day.

The demands on organisations like ours continue to grow and our ability to meet that demand becomes more challenging each year. Our ability to support young people in the area continues to be my primary concern and we are looking at ways we can enable and empower our staff and the charity to meet this growing need.

Our presence with the Solent area continues to grow as we enter more schools, more communities and support more family's and individuals with their mental health needs. I am optimistic about the future of the charity and its ability to remain resilient in an uncertain economic future.

It is through the tireless goodwill and passion of our staff that we are able to achieve so much and it is entirely through them that we can continue our vital work. I thank them for that dedication and on behalf of every young person they help I am forever grateful.

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



Matt Clarke (Dec 8, 2022, 10:31am)

M. Clarke

Dated: 07 December 2022

THE MOVING ON PROJECT

Independent Examiners Report

Independent Examiner's Report to the trustees of THE MOVING ON PROJECT

I report to the charity trustees on my examination of the financial statements of THE MOVING ON PROJECT for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

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 your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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.

Anouska James

Anouska (Dec 8, 2022, 10:29am)

Anouska James

ICAEW

Eclipse Accountancy Ltd

Fareham Innovation Centre

Merlin House, 4 Meteor Way

Lee on the Solent

Hampshire

PO13 9FU

07 December 2022

THE MOVING ON PROJECT
Statement of Financial Activities
for the year ended 31 March 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments					
from:					
Donations and legacies	3	33,085	54,444	87,529	11,735
Charitable activities	4	39,008	-	39,008	76,137
Other trading activities	5	11,264	-	11,264	-
Investments	6	8	-	8	151
Other	7	400	-	400	2,750
Total		83,765	54,444	138,209	90,773
Expenditure on:					
Other	8	89,002	14,340	103,342	101,810
Total		89,002	14,340	103,342	101,810
Net gains on investments		-	-	-	-
Net income/(expenditure)	9	(5,237)	40,104	34,867	(11,037)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		(5,237)	40,104	34,867	(11,037)
Other gains and losses					
Net movement in funds		(5,237)	40,104	34,867	(11,037)
Reconciliation of funds:					
Total funds brought forward		85,021	-	85,021	96,058
Total funds carried forward		79,784	40,104	119,888	85,021

THE MOVING ON PROJECT
Summary Income and Expenditure Account
for the year ended 31 March 2022

	2022	2021
	£	£
Income	138,201	90,623
Interest and investment income	8	151
Gross income for the year	<u>138,209</u>	<u>90,774</u>
Expenditure	102,563	100,931
Depreciation and charges for impairment of fixed assets	779	880
Total expenditure for the year	<u>103,342</u>	<u>101,811</u>
Net income/(expenditure) before tax for the year	34,867	(11,037)
Net income /(expenditure) for the year	<u><u>34,867</u></u>	<u><u>(11,037)</u></u>

THE MOVING ON PROJECT**Balance Sheet**

at 31 March 2022

Company No. 07764753	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	261	1,040
		<u>261</u>	<u>1,040</u>
Current assets			
Debtors	12	9,124	9,650
Cash at bank and in hand		115,666	103,883
		<u>124,790</u>	<u>113,533</u>
Creditors: Amount falling due within one year	13	(5,163)	(29,552)
Net current assets		<u>119,627</u>	<u>83,981</u>
Total assets less current liabilities		<u>119,888</u>	<u>85,021</u>
Net assets excluding pension asset or liability		<u>119,888</u>	<u>85,021</u>
Total net assets		<u>119,888</u>	<u>85,021</u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		40,104	-
		<u>40,104</u>	<u>-</u>
Unrestricted funds	14		
General funds		79,784	85,021
		<u>79,784</u>	<u>85,021</u>
Reserves	14		
Total funds		<u>119,888</u>	<u>85,021</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 07 December 2022

And signed on its behalf by:



Matt Clarke (Dec 8, 2022, 10:31am)

M. Clarke

Trustee

07 December 2022

1 Accounting policies**Basis of preparation**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

THE MOVING ON PROJECT

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Computer Equipment	33.33% Straight Line
Fixtures, fittings and equipment	25% Straight Line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the charity's cash management.

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations	33,085	54,444	87,529	11,735
	<u>33,085</u>	<u>54,444</u>	<u>87,529</u>	<u>11,735</u>

4 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Income from funding	39,008	39,008	76,137
	<u>39,008</u>	<u>39,008</u>	<u>76,137</u>

5 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Private Counselling	11,264	11,264	-
	<u>11,264</u>	<u>11,264</u>	<u>-</u>

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest received	8	8	151
	<u>8</u>	<u>8</u>	<u>151</u>

7 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
HMRC Grants	400	400	2,750
	<u>400</u>	<u>400</u>	<u>2,750</u>

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Notes to the Accounts

8 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Supervision Costs	-	1,890	1,890	1,550
Employee costs	74,691	8,211	82,902	83,589
Motor and travel costs	153	1,209	1,362	170
Premises costs	2,813	312	3,125	1,875
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	779	-	779	880
General administrative costs	7,823	2,718	10,541	11,370
Legal and professional costs	2,743	-	2,743	2,376
	<u>89,002</u>	<u>14,340</u>	<u>103,342</u>	<u>101,810</u>

9 Net income/(expenditure) before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	779	880

10 Staff costs

	2022	2021
Salaries and wages	79,805	82,337
Social security costs	303	729
Pension costs	1,371	-
	<u>81,479</u>	<u>83,066</u>

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

11 Tangible fixed assets

	Computer Equipment	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 April 2021	-	2,827	2,827
At 31 March 2022	-	2,827	2,827
Depreciation and impairment			
At 1 April 2021	-	1,787	1,787
Depreciation charge for the year	-	779	779
At 31 March 2022	-	2,566	2,566
Net book values			
At 31 March 2022	-	261	261
At 31 March 2021	-	1,040	1,040

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Notes to the Accounts

12 Debtors

	2022	2021
	£	£
Trade debtors	90	410
Prepayments and accrued income	9,034	9,240
	<u>9,124</u>	<u>9,650</u>

13 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,743	499
Other taxes and social security	1,233	7,785
Other creditors	267	-
Accruals	1,920	1,800
Deferred income	-	19,468
	<u>5,163</u>	<u>29,552</u>

14 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:				
Restricted Funds 2021-22	-	54,444	(14,340)	40,104
<i>Total</i>	<u>-</u>	<u>54,444</u>	<u>(14,340)</u>	<u>40,104</u>
Unrestricted funds:				
General funds	85,021	83,765	(89,002)	79,784
Total funds	<u>85,021</u>	<u>138,209</u>	<u>(103,342)</u>	<u>119,888</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Restricted Funds 2021-22 Provision of counselling services

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	261	261
Net current assets	119,627	119,627
	<u>119,888</u>	<u>119,888</u>

16 Reconciliation of net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash and cash equivalents	103,883	11,783	115,666
	<u>103,883</u>	<u>11,783</u>	<u>115,666</u>
Net debt	<u>103,883</u>	<u>11,783</u>	<u>115,666</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:				
Within one year	-	2,500	-	2,500
In the second to fifth years inclusive	-	-	-	2,500
	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>5,000</u>

Pension commitments

	2022 £	2021 £
The pension cost charge to the charity amounted to:	<u>1,371</u>	<u>-</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.