

Move More

Annual Report and Financial Statements

for the Year Ended 31 August 2024

Move More
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Move More

Reference and Administrative Details

Chief Executive Officer	D Derrick
Trustees	M Hughes (Chair) W Parker E Spry C Coulter C Smith G Brookes L Wilkinson S Savory D Peters
Charity Registration Number	1175899
Principal Office	All Saints Academy Blaisdon Way Cheltenham GL51 0WH
Auditor	Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX
Bankers	Barclays Bank PLC 3 Church Street Weybridge Surrey KT13 8DD

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Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2024.

A major milestone was the creation of the charity's 2nd strategy since its inception. Move More has changed dramatically since its constitution in 2017 as has the need in society and therefore a strategic review was required. Following a period of consultation with the staff team and Trustee board we made some small but important changes to our strategy to reference our wider holistic approach towards physical activity, health and mental wellbeing.

Our vision has evolved in a subtle yet significant way, transitioning from 'Every Child Active' to 'Every Child Thrives'. While we remain deeply committed to the transformative power of physical activity, we recognise that true well-being extends beyond movement alone. Over the past few years, our priorities have naturally expanded, shaped by our ongoing work and further reinforced by our response to the COVID-19 pandemic. The pandemic made it clear that while physical activity is essential, it must go hand in hand with mental well-being support—not only for children but also for their parents and guardians. As a result, we have refined our Mission and Strategic Objectives to reflect a more comprehensive approach that prioritises personal, social, and emotional development. Our work has evolved into a holistic offering that now encompasses mental well-being, sleep, nutrition, and child behaviours, all while staying true to our original mission—championing the power of physical activity.

The word 'Every' within our vision and the phrase 'irrespective of their circumstances' within our mission, are important aspects of what drives us an organisation. We recognise that children today are facing increasing inequalities that significantly impact their ability to engage in physical activity and maintain positive mental well-being. These disparities can create barriers that prevent many young people from accessing the opportunities they need to lead active, healthy lives. In response, we are committed to placing a particular focus on supporting children and young people who are most affected, including those with special educational needs or disabilities and those from lower-income families. By prioritising these groups, we aim to create inclusive, accessible opportunities that empower every child to develop healthy habits, build confidence, and experience the many benefits of an active lifestyle, regardless of their background or circumstances.

We have also reaffirmed our commitment to fostering a proactive approach that focuses on building sustainable, lifelong behaviours. We recognise that establishing these positive habits during childhood is essential, as it lays the foundation for long-term well-being. By instilling the importance of an active and healthy lifestyle early on, we can help ensure that individuals carry these behaviours into adulthood, reaping the physical, mental, and social benefits that contribute to a healthier, happier life.

Vision:-

Every Child Thrives

Mission:-

To empower children within Gloucestershire and the surrounding area, irrespective of their circumstances, to reap the many benefits of an active, healthy lifestyle, fostering lifelong behaviours fundamental for their overall well-being.

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Trustees' Report (continued)

Objectives:-

1. Educate children with the knowledge and skills to lead an active and healthy lifestyle whilst supporting their personal, social and emotional development.
2. Instil a passion for being active in every child through providing high quality, enjoyable and inclusive opportunities.
3. Support families, schools, and communities in creating caring, positive, and engaging environments for children that address their physical and emotional needs.
4. Continue to grow as a resilient, sustainable charity that is responsive to change.
5. Increase the visibility of the charity and champion children's wellbeing through advocacy, influencing and evidencing our impact.

The Move More way was created following consultation with the whole staff team and the board of trustees. It highlights our shared values and demonstrates the behaviours which will influence our decision making and impact our work daily.

We are proud to live by the Move More way, which involves adhering to the following principles:-

- **Child at Heart** - We hold the child at the heart of the decisions we make and the way we work.

- **Work Together** - We work together and support each other as a team, as well as working collaboratively with other organisations as the current challenge is larger than any one person or organisation.

- **Make a Difference** - We strive to create lasting, meaningful impact with empathy and compassion.

We recognise that the surroundings in which children grow play a crucial role in enhancing their outcomes. Consequently, whilst holding children at the centre of our work we actively support the three main environment's that impact children.

By supporting schools, families and communities we seek to establish nurturing, positive and stimulating environments that will enable all children and young people to live an active and healthy lifestyle.

In striving towards our vision of 'Every Child Thrives' our work is diverse in its approach and involves engaging with multiple stakeholders. Subsequently, we work with a wide range of children and therefore have a variety of programmes and approaches to suit their needs. We also recognise that a greater focus on children experiencing inequalities is required to ensure that all children can be physically active within supportive environments and experience the physical, social and mental wellbeing benefits in order to thrive.

Structure, governance and management

Nature of governing document

Move More is a Charitable Incorporated Organisation (CIO) and its governing document is its Constitution as written and accepted by the Trustees in November 2017.

Recruitment and appointment of trustees

The current board of Trustees appoint new Trustees as and when they see fit, in order to maintain an appropriate range of skills, experience and understanding amongst the Trustees.

Induction and training of trustees

New Trustees undergo extensive briefing on the organisation, its aims and objectives and their legal obligations under Charity law. During this time new Trustees will meet other existing Trustees and key members of staff and be appraised of the financial performance of the charity and its strategic plans.

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Trustees' Report (continued)

Organisational structure and decision making

The Trustee board meets three times a year (or more where required) to discuss our strategic direction, ensure our core aims and objectives are being met in the most efficient way, take account of any risks facing our organisation and ensure that all legal obligations are satisfied. A Finance, Audit and Risk (FAR) subcommittee has also been established which meets three times per year and reports into the main trustee board.

The organisation's day-to-day business is delegated to the CEO and through them, to other staff. The Delegated Authority Policy outlines where decision-making authority lies within the organisation.

Working under the direction of the board, Move More is led by its CEO and a staff team of 21 (as of 31 August 2024) who provide day-to-day management and delivery functions. The staff team and overall management of the charity is overseen by the board of trustees.

Pay and remuneration

Provision for salary increases is included in the budget-setting cycle. The chief executive has authority to award performance-related salary increases in one-off, non-recurring instances, consistent with and not exceeding the overall provision included in the approved budget. Any increase over and above the approved provision requires trustee approval. The chief executive's remuneration is set by the Chair and Vice Chair of the Trustee Board.

Principal risks and uncertainties

The major risks have been identified by the Trustees and are recorded within a risk register including the controls required to mitigate the risk. The risks identified are listed under the following headings; Strategy, Funding, Safeguarding, Reputation, Quality, People, Governance, Financial Control, Health & Safety, Delivery & Recovery and Data Protection. The risk register is reviewed on a quarterly basis by the Finance, Audit and Risk subcommittee which is reported to the Trustee Board.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Reserves policy

In order to ensure limited impact on beneficiaries of Move More and the ongoing financial sustainability of the charity the following reasons for holding a reserve have been identified:-

- a) Covering unforeseen day-to-day operational costs, e.g. employing temporary staff to cover a long-term sick absence.
- b) A source of income, e.g. a grant, not being renewed. Funds might be needed to give the trustees time to take action if income falls below expectations.
- c) The need to fund short-term deficits in a cash budget, e.g. money may need to be spent before a funding grant is received.

The trustees have established that the long-term target for the level of reserves is 3 months' operational costs as this will negate the risk of damage to the viability of Move More. As a young organisation which has experienced growth since its constitution, the trustees are aiming to steadily building its reserves to the long-term target level, without adversely affecting the service to its beneficiaries. As such, the trustees have established a number of short-term targets with the view of meeting its long-term target of 3 months' operational costs by 31st August 2026. As at 31st August 2024 the charity held total reserves of £203,184 which is in line with this policy.

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Trustees' Report (continued)

Finance review

As the charity continues to grow and expand its reach, total income has increased steadily year on year. This reflects both the rising demand for our services and the successful efforts of the team in securing a broader range of funding opportunities.

One of our strategic financial goals has been to diversify income streams to ensure long-term resilience. This aim continues to be realised, with income now being generated across a range of sources including commissioned services, grant funding, school-based activities, and holiday provision. This balanced mix reduces reliance on any single source and supports more sustainable financial planning.

As a frontline service provider, the majority of our expenditure continues to be directed towards staffing costs. This investment in people reflects the charity's commitment to delivering high-quality, person-centred services, and to maintaining the skills and capacity needed to meet the needs of our beneficiaries.

A significant development this year was the successful acquisition of multi-year funding agreements for the first time. These longer-term commitments provide greater financial stability and predictability, enabling more strategic planning, reduced fundraising pressure, and a stronger foundation for service continuity and development.

In accordance with the Statement of Recommended Practice (SORP) for Charities, the full three-year income from grants awarded by Barnwood Trust and Children in Need has been recognised in the accounts in the year of receipt. This accounting treatment aligns with SORP guidelines, which require income to be recorded when the charity is entitled to the funds, the amount can be reliably measured, and receipt is probable.

However, it is important to note that while the income has been recorded in full in the current financial statements, the associated expenditure will be incurred gradually over the next three financial years, as the funds are allocated to their intended purposes. As a result, on initial review, the accounts may appear to show a surplus that does not necessarily reflect the organisation's true financial position over the full term of these grants.

To provide a more accurate representation, internal financial management will continue to monitor and allocate these funds appropriately across the designated periods. This ensures that the financial statements align with both compliance requirements and operational realities.

As explained in Note 18 to the financial statements, the prior year Statement of Financial Activities and prior year Balance Sheet have both been restated.

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Trustees' Report (continued)

Achievements 23/24

- Relaunched apprenticeship programme with a new local training provider with three new apprentices, supporting entry into the sector as well as developing sustainability within the workforce.
- Successful in our first multi-year funding bids to Barnwood Trust and Children in Need to establish a new Head of SEND position to focus on improving opportunities and outcomes for children and young people with SEND across Gloucestershire.
- We have developed the trustee board welcoming two new trustees and a new chair broadening the skillset of trustee board and have established a Finance, Audit Risk Sub-committee.
- We are now Cyber Essentials certified, adding a higher level of protection and practice to our data and IT procedures.
- Expansion of our swimming interventions; teaching swimming as a life skill and for drowning prevention in partnership with Heidi's Heroes, Cheltenham Ladies College, Dean Close and Cheltenham College - 128 children completing the programme - 82% of children improved their confidence and safety in water during the week.
- Over 10,000 children have taken part in a variety of competitions and festivals, ranging from SEND ten pin bowling to tag rugby to gymnastics.
- We have embarked on a new project with the Diocese of Gloucester Academies Trust working across 24 primary schools to improve attendance. We designed a 6-session CPD program, focusing on evidence-based practices and a parent-centred perspective. The CPD program was structured around a 5-point model (Policy, Personalisation, Data, Practice, Parents), providing a framework for understanding and addressing attendance challenges. The CPD has fostered a significant cultural shift within the Trust, emphasising empathy, collaboration, and a genuine desire to support families in overcoming barriers to school attendance. By prioritising a deep understanding of family needs and implementing a comprehensive CPD program, the Trust has made significant strides in improving school attendance with 73% of schools well above the national average and 82% of schools above the national average for pupil premium children.
- 103 families received 1:1 support, 1,443 parents engaged in total with 89% of parents surveyed reporting their family life has improved as a result of the support, with 100% recommending the service to friends and family.
- Continuation of the Creating Active Schools programme into the 2nd year in partnership with Active Gloucestershire, supported by Public Health Gloucestershire. 9 primary schools now in the programme, 2 new schools from the wider Gloucestershire area involving 60 school staff initially supported and trained. Overall rating: course content: 100% Good- Excellent, Overall rating: course tutor: 100% Good- Excellent. Schools further supported through individual Headteacher meetings x2 and 3x Communities of Practice.
- Top areas of development include: professional development of staff, playtimes and school leader development. Overall a 12% improvement in key indicators: Policy (+13%), Environment (+10%), Stakeholder (+12%), Opportunity (+12%).
- We have developed new provision for pre-school children and their parents called Mighty Movers which aims to develop children's fundamental movement skills, we delivered 127 free sessions with over 2,000 attendances.
- We have developed new provision called Move More clubs to give children an opportunity to be active within the community in a non-competitive environment. We delivered 76 sessions with 721 attendances within St Pauls, Coronation Square and The Moors within Cheltenham.
- We have opened 2 new additional physical activity camp sites within Hatherley and Churchdown and new wrap around care provision in Tredington taking our total number of Ofsted registered sites to seven.

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Trustees' Report (continued)

Achievements 23/24 (continued)

- In total we had 6,276 children attend our holiday provision with 27 SEND children accessing 328 days of inclusive provision. Our camp provision received an average 4.64/5 rating from parents with no ratings below 4/5.
- We provided 51 days of free physical activity provision and a meal across Cheltenham, Tewkesbury and Gloucester through the Holiday, Activities and Food programme providing over 1,300 places for children on free school meals.
- We provided 198 young people from 11-16 years with access to 310 activity days during Winter, Spring & Summer Holidays, such as bouldering, swimming, ten pin bowling, ice skating and crazy golf.

Future plans

We are committed to further developing and enhancing our services for children with Special Educational Needs and Disabilities (SEND). This includes tailoring programmes to better meet individual needs, investing in specialist training for staff, and exploring new partnerships to support inclusive and accessible provision across the county. Expanding this area is central to our mission of ensuring that every child has the opportunity to participate, thrive, and feel valued.

As Move More continues to grow in both reach and delivery, it is essential that we evaluate the physical spaces we occupy to ensure they remain fit for purpose. Over the coming year, we will assess our current facilities and explore opportunities to expand, reconfigure, or improve our working environments to support staff wellbeing, service delivery, and future organisational development.

Diversifying and increasing our voluntary income remains a key priority. We aim to build on the small amounts we currently receive by improving opportunities for individuals and businesses to fundraise, enhancing our digital giving platforms, and developing campaigns that connect supporters with the tangible impact of their donations. This will not only support financial resilience but also help create a stronger sense of shared purpose with the communities we serve.

30/6/2025

The annual report was approved by the trustees of the charity on and signed on its behalf by:

Martin Hughes
.....
M Hughes (Chair)
Trustee

Move More

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

30/6/2025

Approved by the trustees of the charity on and signed on its behalf by:

Martin Hughes
.....
M Hughes (Chair)
Trustee

Move More

Independent Examiner's Report to the trustees of Move More

I report to the trustees on my examination of the financial statements of Move More for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of Move More you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Move More's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Move More's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Move More as required by section 130 of the Act; or
- 2. the accounts do not accord with those records; or
- 3. the financial statements do not comply with the accounting requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Scott Lawrence
.....
Scott Lawrence FCA, DChA

Staverton Court
Staverton
Cheltenham
GL51 0UX

30/6/2025
Date:.....

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Statement of Financial Activities for the Year Ended 31 August 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	1,273	-	1,273
Charitable activities	3	740,997	168,646	909,643
Other trading activities	4	10,613	-	10,613
Investment income	5	5	-	5
Total income		<u>752,888</u>	<u>168,646</u>	<u>921,534</u>
Expenditure on:				
Charitable activities	6	(703,781)	(9,917)	(713,698)
Other expenditure	7	<u>(79,703)</u>	<u>-</u>	<u>(79,703)</u>
Total expenditure		<u>(783,484)</u>	<u>(9,917)</u>	<u>(793,401)</u>
Net (expenditure)/income		<u>(30,596)</u>	<u>158,729</u>	<u>128,133</u>
Net movement in funds		(30,596)	158,729	128,133
Reconciliation of funds				
Total funds brought forward	17	<u>75,051</u>	<u>-</u>	<u>75,051</u>
Total funds carried forward	17	<u><u>44,455</u></u>	<u><u>158,729</u></u>	<u><u>203,184</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £ (As restated)
Income and Endowments from:				
Donations and legacies	2	916	-	916
Charitable activities	3	696,197	-	696,197
Other trading activities	4	8,992	-	8,992
Investment income	5	5	-	5
Total income		<u>706,110</u>	<u>-</u>	<u>706,110</u>
Expenditure on:				
Charitable activities	6	(625,335)	-	(625,335)
Other expenditure	7	<u>(77,234)</u>	<u>-</u>	<u>(77,234)</u>
Total expenditure		<u>(702,569)</u>	<u>-</u>	<u>(702,569)</u>
Net income		<u>3,541</u>	<u>-</u>	<u>3,541</u>
Net movement in funds		3,541	-	3,541
Reconciliation of funds				
Total funds brought forward	17	<u>71,510</u>	<u>-</u>	<u>71,510</u>
Total funds carried forward	17	<u><u>75,051</u></u>	<u><u>-</u></u>	<u><u>75,051</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

Move More

(Registration number: 1175899)
Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £ (As restated)
Fixed assets			
Tangible assets	13	19,273	24,980
Current assets			
Debtors	14	138,422	34,149
Cash at bank and in hand	15	<u>107,917</u>	<u>61,048</u>
		246,339	95,197
Creditors: Amounts falling due within one year	16	<u>(62,428)</u>	<u>(45,126)</u>
Net current assets		<u>183,911</u>	<u>50,071</u>
Net assets		<u>203,184</u>	<u>75,051</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		158,729	-
Unrestricted income funds			
Unrestricted funds		<u>44,455</u>	<u>75,051</u>
Total funds	17	<u>203,184</u>	<u>75,051</u>

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 30/6/2025 and signed on their behalf by:

Martin Hughes
.....
M Hughes (Chair)
Trustee

Move More**Cash Flow Statement for the Year Ended 31 August 2024**

	Note	2024 £	2023 £ (As restated)
Cash flows from operating activities			
Net income		128,133	3,541
Adjustments for:			
Depreciation	7	13,916	15,850
Investment income	5	<u>(5)</u>	<u>(5)</u>
		142,044	19,386
Working capital adjustments			
(Increase)/decrease in debtors	14	(104,273)	12,547
Increase/(decrease) in creditors	16	<u>17,302</u>	<u>(5,539)</u>
Net cash flows from operating activities		<u>55,073</u>	<u>26,394</u>
Cash flows from investing activities			
Interest receivable and similar income	5	5	5
Purchase of tangible fixed assets	13	(8,809)	(24,454)
Sale of tangible fixed assets		<u>600</u>	<u>-</u>
Net cash flows from investing activities		<u>(8,204)</u>	<u>(24,449)</u>
Net increase in cash and cash equivalents		46,869	1,945
Cash and cash equivalents at 1 September		<u>61,048</u>	<u>59,103</u>
Cash and cash equivalents at 31 August		<u>107,917</u>	<u>61,048</u>

All of the cash flows are derived from continuing operations during the above two periods.

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Notes to the Financial Statements for the Year Ended 31 August 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Move More meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

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

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

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Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	20% Straight line
Motor vehicles	20% Straight line
Sports equipment	20% Straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Short term creditors are measured at 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.

Fund structure

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

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

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Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds Other £	Total funds £
Donations and legacies;		
Donations from individuals	1,273	1,273
Total for 2024	<u>1,273</u>	<u>1,273</u>
Total for 2023	<u>916</u>	<u>916</u>

3 Income from charitable activities

	Unrestricted funds Other £	Restricted funds £	Total funds £
Commissions and grants	241,668	168,646	410,314
School based activities	303,957	-	303,957
Holiday provision	195,372	-	195,372
Total for 2024	<u>740,997</u>	<u>168,646</u>	<u>909,643</u>
Total for 2023	<u>696,197</u>	<u>-</u>	<u>696,197</u>

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Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

4 Income from other trading activities

	Unrestricted funds Other £	Total funds £
Events income;		
Other events income	10,613	10,613
Total for 2024	<u>10,613</u>	<u>10,613</u>
Total for 2023	<u>8,992</u>	<u>8,992</u>

5 Investment income

	Unrestricted funds Other £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	5	5
Total for 2024	<u>5</u>	<u>5</u>
Total for 2023	<u>5</u>	<u>5</u>

6 Expenditure on charitable activities

	Unrestricted funds Other £	Restricted funds £	Total funds £
Commission and grants	13,616	-	13,616
Events and competitions	16,169	-	16,169
Parent paid provision	38,446	-	38,446
Staff costs	635,550	9,917	645,467
Total for 2024	<u>703,781</u>	<u>9,917</u>	<u>713,698</u>
Total for 2023	<u>625,335</u>	<u>-</u>	<u>625,335</u>

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Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

7 Other expenditure

	Note	Unrestricted funds Other £	Total funds £
Audit fees			
Audit of the financial statements		13,876	13,876
Legal fees		2,495	2,495
Marketing and publicity		2,888	2,888
Depreciation, amortisation and other similar costs		13,916	13,916
Other resources expended		46,528	46,528
Total for 2024		<u>79,703</u>	<u>79,703</u>
Total for 2023		<u>77,234</u>	<u>77,234</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £ (As restated)
Audit fees	13,876	13,545
Depreciation of fixed assets	<u>13,916</u>	<u>15,851</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration or reimbursed expenses from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £ (As restated)
Staff costs during the year were:		
Wages and salaries	579,366	521,606
Social security costs	44,739	37,288
Pension costs	21,362	17,447
	<u>645,467</u>	<u>576,341</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No
Number of employees	<u>21</u>

No employee received emoluments of more than £60,000 during the year

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Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Intangible fixed assets

	Development costs £
Cost	
At 1 September 2023	7,500
At 31 August 2024	7,500
Amortisation	
At 1 September 2023	7,500
At 31 August 2024	7,500
Net book value	
At 31 August 2024	-
At 31 August 2023	-

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Sports Equipment £	Total £
Cost				
At 1 September 2023	24,204	21,192	34,147	79,543
Additions	-	-	8,809	8,809
Disposals	(600)	-	-	(600)
At 31 August 2024	23,604	21,192	42,956	87,752
Depreciation				
At 1 September 2023	10,650	20,651	23,262	54,563
Charge for the year	4,721	540	8,655	13,916
At 31 August 2024	15,371	21,191	31,917	68,479
Net book value				
At 31 August 2024	8,233	1	11,039	19,273
At 31 August 2023	13,554	541	10,885	24,980

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Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

14 Debtors

	2024 £	2023 £ (As restated)
Trade debtors	24,525	34,099
Prepayments	2,218	-
Accrued income	111,629	-
Other debtors	50	50
	<u>138,422</u>	<u>34,149</u>

15 Cash and cash equivalents

	2024 £	2023 £ (As restated)
Cash at bank	<u>107,917</u>	<u>61,048</u>

16 Creditors: amounts falling due within one year

	2024 £	2023 £ (As restated)
Trade creditors	23,896	23,187
Other taxation and social security	13,180	16,286
Other creditors	2,093	5,650
Accruals	23,259	3
	<u>62,428</u>	<u>45,126</u>

17 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General funds	75,051	752,888	(783,484)	44,455
Restricted funds	<u>-</u>	<u>168,646</u>	<u>(9,917)</u>	<u>158,729</u>
Total funds	<u>75,051</u>	<u>921,534</u>	<u>(793,401)</u>	<u>203,184</u>
	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Restricted funds				
Barnwood Trust	-	99,846	-	99,846
Children In Need	-	45,000	-	45,000
Sport England	<u>-</u>	<u>23,800</u>	<u>(9,917)</u>	<u>13,883</u>
	<u>-</u>	<u>168,646</u>	<u>(9,917)</u>	<u>158,729</u>

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Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

18 Prior year restatement

The prior year Statement of Financial Activities and Balance Sheet have been restated, to correct a number of account balances. As a consequence, total funds reported at 31 August 2023 have reduced from £101,293 to £75,051.

The net movement in funds for the year ended 31 August 2023 has reduced from a surplus of £6,961 to a surplus of £3,541.