

REGISTRAR'S
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THE JANE MOORE TRUST

(Company limited by guarantee)

Company number 134995

Directors' Report and Financial Statements

For the year ended 30 April 2000



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THE JANE MOORE TRUST
(Company limited by guarantee)
Directors' Report and Financial Statements
For the year ended 30 April 2000

Company Number 134995
Scottish Charity Number SC 020123

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Directors

R S C Shanks, CA (Chairman)
A D McCracken, OBE, Bcomm, M.Soc.Sci(Social Work) appointed 7th April, 2000
T D Moore
J E Moorhouse, DL resigned 14th January, 2000
P Sheridan, BA, CQSW, CHRC, MA

Secretary

T D Moore

Registered Office

21 Edinburgh Road,
Bathgate,
West Lothian,
EH48 1EX.

Auditors

Bannerman Johnstone Maelay,
Chartered Accountants,
Tara House,
46 Bath Street,
Glasgow, G2 1HG.

Bankers

The Royal Bank of Scotland plc,
8 Hopetoun Street,
Bathgate,
West Lothian,
EH48 4EU.

THE JANE MOORE TRUST
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Directors' Report and Financial Statements
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The directors submit their report and audited financial statements for the year ended 30th April, 2000.

Financial results

The excess of income over expenditure for the year was £9,599. The detailed revenue account is presented on page 7 which, together with the notes thereon, deals with the surplus and appropriations.

Principal activity

The Jane Moore Trust is a registered Scottish charity, number SC 020123, incorporated as a company limited by guarantee. The principal object of The Jane Moore Trust is to provide care, counselling and education for children who have emotional, behavioural and learning difficulties resulting from neglect or abuse.

Review of the year and future developments

During the year, The Jane Moore Trust approved 6 new foster care families (1998/99: 4) through whom it provided placements for 8 children and young people (1998/99: 10). The placements are increasingly on a long term, stable basis. Pauline Downes and Martin Jess continued to manage the foster care service. Professional support continued to be given free of charge by the fostering panel and senior staff of T & P Moore Limited. The Jane Moore Trust is grateful for this support.

The service continues to operate at a surplus. The overdraft facility of £80,000 was guaranteed by T & P Moore Limited.

The proposal for The Jane Moore Trust to take over the operation of Moore House School from T & P Moore Limited did not proceed, primarily because of financial constraints, but may be reviewed in future.

The Jane Moore Trust plans to consolidate the family placement service and develop related projects.

Directors

The directors during the year were as follows:

R S C Shanks (Chairman)
A D McCracken appointed 7th April, 2000
T D Moore
J E Moorhouse resigned 14th January, 2000
P Sheridan

The board is sorry to report that John Moorhouse resigned as chairman and as a director during the year. The board greatly values his lasting contribution to The Jane Moore Trust.

The board welcomes Andrew McCracken as a director.

Andrew McCracken, Tom Moore, John Moorhouse and Pat Sheridan do not receive any remuneration in cash or kind for their work for The Jane Moore Trust. Ronnie Shanks does not receive any remuneration in cash or in kind for his work as chairman and as a director of The Jane Moore Trust, but is paid a fee for his accounting services.

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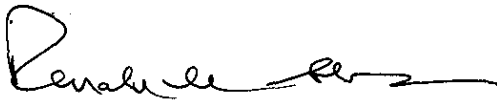
Directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, 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 company will continue in business;

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act, 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board



22 February, 2001

THE JANE MOORE TRUST
(Company limited by guarantee)
Directors' Report and Financial Statements
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Report of the auditors to the members of The Jane Moore Trust (company limited by guarantee)

We have audited the financial statements on pages 6 to 9 which have been prepared in accordance with the accounting policy set out on page 9.

Respective responsibilities of directors and auditors

As described in the Directors' Report, the company's directors, who also act as committee members for the charitable activities of The Jane Moore Trust, are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of opinion

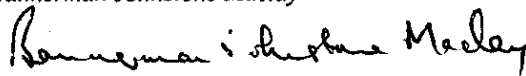
We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of affairs of the trust as at 30th April, 2000 and of its deficit for the year then ended, and have been properly prepared in accordance with the Companies Act 1985.

Bannerman Johnstone Maclay



Chartered Accountants and Registered Auditor

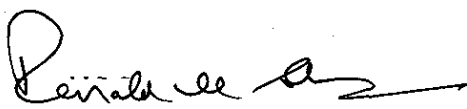
27 February, 2001

THE JANE MOORE TRUST
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For the year ended 30 April 2000

Balance Sheet

At 30th April, 2000

	<i>Note</i>	<i>2000</i> £	<i>1999</i> £
Current assets			
Debtors	5	64,196	23,466
Cash at bank		0	0
		<u>64,196</u>	<u>23,466</u>
Current liabilities			
Creditors	6	(42,740)	(26,970)
Due to T & P Moore Limited		0	(3,297)
Bank overdraft		<u>(67,976)</u>	<u>(49,318)</u>
		<u>(110,716)</u>	<u>(79,585)</u>
Net current assets		(46,520)	(56,119)
		<u>(46,520)</u>	<u>(56,119)</u>
Funds			
Unrestricted general fund:			
Income and expenditure account		<u>(46,520)</u>	<u>(56,119)</u>



Patricia Shoridan

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Revenue account

Year ended 30th April, 2000

	<i>Note</i>	<i>2000</i> <i>£</i>	<i>1999</i> <i>£</i>
Income			
Placement fees		<u>217,760</u>	<u>148,389</u>
		217,760	148,389
 Direct charitable expenditure			
Carers' allowances		0	(23,631)
Carers' fees		(118,193)	(64,484)
Medical fees		(525)	(169)
Travelling & carers' expenses		(460)	(228)
Books and training materials		(382)	(62)
Subscriptions		<u>(3,796)</u>	<u>(837)</u>
		(123,355)	(89,411)
 Other expenditure			
Salaries & NIC	3	(69,161)	(35,752)
Consultancy fees		(3,596)	(4,240)
Postage, printing, stationery and advertising		(262)	(6,797)
Accountancy fees	4	(4,130)	(4,440)
General expenses		(2,103)	(877)
Bank charges		<u>(645)</u>	<u>(1,086)</u>
		(79,897)	(53,192)
 Income less expenditure before interest		<u>14,508</u>	<u>5,786</u>
 Bank interest paid		(4,909)	(4,876)
 Income less expenditure		<u><u>9,599</u></u>	<u><u>910</u></u>

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Statement of financial activities

Year ended 30th April, 2000

Income and expenditure	2000	1999
	£	£
Incoming resources		
Placement fees	217,760	148,389
Total incoming resources	<u>217,760</u>	<u>148,389</u>
Resources expended		
<i>Direct charitable expenditure</i>		
Carers' allowances	0	(23,631)
Carers' fees	(118,193)	(64,484)
Medical fees	(525)	(169)
Travelling & carers' expenses	(460)	(228)
Books and training materials	(382)	(62)
Subscriptions	<u>(3,796)</u>	<u>(837)</u>
	(123,355)	(89,411)
<i>Other expenditure</i>		
Salaries & NIC	(69,161)	(35,752)
Consultancy fees	(3,596)	(4,240)
Postage, printing, stationery and advertising	(262)	(6,797)
Accountancy fees	(4,130)	(4,440)
General expenses	(2,103)	(877)
Bank charges	(645)	(1,086)
Bank interest paid	<u>(4,909)</u>	<u>(4,876)</u>
Total resources expended	<u>(208,162)</u>	<u>(147,479)</u>
Net incoming/(outgoing) resources	<u>9,599</u>	<u>910</u>
Other recognised gains and losses	0	0
Total recognised gains and losses	<u>0</u>	<u>0</u>
Net movement in funds	9,599	910
Fund balance b/f at 1st May, 1999	(56,119)	(57,029)
Fund balance c/f at 30th April, 2000	<u>(46,520)</u>	<u>(56,119)</u>

1 Accounting policy

THE JANE MOORE TRUST
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1 Accounting policy

The financial statements have been prepared in accordance with Statement of Recommended Practice (No 2) on accounting for charities and applicable accounting standards. The accounts have been prepared under the historical cost convention.

The fund is an unrestricted general fund held for the objects of the charity without further specified purpose.

2 Legal status

The company has been granted charitable status by the Inland Revenue in terms of section 505 ICTA, 1988.

3 Staff costs

	2000	1999
	£	£
Staff costs during the year amounted to:		
Wages and salaries	62,996	30,150
Social security costs	<u>6,165</u>	<u>2,802</u>
	<u>69,161</u>	<u>32,952</u>

	Number	Number
	7	5
The average number of employees (including directors) during the year was		

4 Accountancy fees

	£	£
Director's fees (for specific financial management services)	2,630	3,140
Audit fee	<u>1,500</u>	<u>1,300</u>
	<u>4,130</u>	<u>4,440</u>

5 Debtors

	£	£
Trade debtors	60,654	22,924
VAT debtors	0	542
Prepayments	<u>3,542</u>	<u>0</u>
	<u>64,196</u>	<u>23,466</u>

6 Creditors

	£	£
Trade creditors	0	3,297
PAYE	1,113	3,200
VAT liability	0	542
Prepaid income	39,341	20,066
Accrued charges	<u>2,286</u>	<u>3,162</u>
	<u>42,740</u>	<u>30,267</u>

7 Income and expenditure account

	£	£
Accumulated deficit at 1 May, 1999	(56,119)	(57,029)
Surplus for the year	<u>9,599</u>	<u>910</u>
Accumulated deficit at 30 April, 2000	<u>(46,520)</u>	<u>(56,119)</u>

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8 Related party transactions

T D Moore and P Sheridan are directors and shareholders in T & P Moore Limited. R S C Shanks is a director of T & P Moore Limited.

During the year, T & P Moore Limited guaranteed the overdraft of the company and provided office accommodation and facilities free of charge to the company. At 30th April, 2000, T & P Moore Limited was owed £nil by the company (1999 £3,297) in respect of expenses of the company paid by T & P Moore Limited.