

THE JANE MOORE TRUST

(Company limited by guarantee)

Company number 134995

Directors' Report and Financial Statements

For the year ended 30 April 2003



THE JANE MOORE TRUST
(Company limited by guarantee)
Directors' Report and Financial Statements
For the year ended 30 April 2003

Company Number 134995
Scottish Charity Number SC 020123

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Directors and trustees

R S C Shanks, CA (Chairman)
M A Devlin, MA, Cert.Soc.Admin, Dip.Ap.Soc.Stud, CQSW, appointed 11th September, 2002
A D McCracken, OBE, BComm, M.Soc.Sci(Social Work)
P Sheridan, BA, CQSW, CHRC, MA
A C Woods, MA

Secretary

R S C Shanks

Registered Office

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

Auditors

Bannerman Johnstone Maclay,
Chartered Accountants and Registered Auditor,
Tara House,
46 Bath Street,
Glasgow, G2 1HG.

Bankers

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

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The directors and trustees submit their report and audited financial statements for the year ended 30th April, 2003.

Financial results

The excess of income over expenditure for the year was £36,588. The detailed revenue account is presented on page 9 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, number 134995 and administered under Memorandum and Articles of Association dated 13th November, 1991. The principal object of The Jane Moore Trust is to provide care, counselling and education for children who have emotional, behavioural and learning difficulties.

Review of the year and future developments

During the year, The Jane Moore Trust approved 5 new foster care families (2001/2002: 1), taking the total number of families approved to 17 foster care families (2001/2002: 12), and 6 respite carers, through whom it provided full time placements for 17 children and young people (2001/2002: 11). Professional support continued to be given free of charge by the fostering panel and senior staff of Moore House School Limited. The Jane Moore Trust is grateful for this support. The service continues to operate at a surplus.

During the year, The Jane Moore Trust established a community based throughcare project to provide an accommodation and support service for young people leaving residential care. It purchased and furnished a house in Livingston to accommodate 3 young people. Staff are seconded on an arm's length basis by Moore House School Limited. At the year-end, 2 young people were in residence and a third joined shortly thereafter. The throughcare project has been successful, both professionally and financially.

The Jane Moore Trust has reviewed its activities and has decided to focus at present on the development of its foster care services. The throughcare project will be transferred on an arm's length basis to Moore House School Limited, to take best advantage of the specialised expertise available within the School.

The Jane Moore Trust is controlled by the Trustees.

Directors and trustees

The directors and trustees during the year were as follows:

R S C Shanks (Chairman)
M A Devlin
A D McCracken
P Sheridan
A C Woods

Maureen Devlin, Andrew McCracken, Pat Sheridan and Charlie Woods 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 and trustees' responsibilities

The directors and trustees have reviewed and identified the major risks to which the charity is exposed, and systems have been established to mitigate these risks.

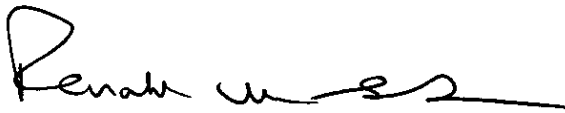
Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing those financial statements, the directors are required to:

- 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 and trustees 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

Ronald S C Shanks



Secretary

21 January, 2004

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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 8 to 13 which have been prepared in accordance with the accounting policy set out on page 11.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act, 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, or for the opinions we have formed.

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 in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act, 1985. We also report to you if, in our opinion, the Directors' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatement within it.

Basis of opinion

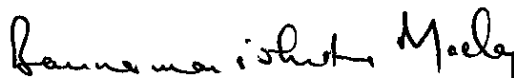
We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. *An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements 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, 2003 and of its surplus 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
Tara House,
46 Bath Street,
Glasgow, G2 1HG
22 January, 2004



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Family Placement Service Manager's Report

The year to 30 April 2003 has largely been one of consolidation for The Jane Moore Trust Family Placement Service.

To complement our staff team of Social Workers, we were lucky to secure the services of Janet Butler as our very own administrator, and such was the volume of work being generated, 3 months later we welcomed Pauline Kelly as administrative assistant.

By April 30th 2003 we were supporting 17 full time foster placements, including 3 sibling groups of 2 children, and one external respite placement. In addition, 3 carers were approved and awaiting placements, as were 2 additional external respite carers.

As before, most of our placements have been of children and young people requiring long term or permanent placements. The number of placement requests continues to rise (43 in year 2002 - 2003), and I am pleased to say that the applications we receive from people wishing to foster for The Jane Moore Trust has also steadily increased. As previously, our recruitment is largely carried out by word of mouth from our current carers.

We have continued to actively encourage our carers to participate in training opportunities, including underlying knowledge for SVQs and I am delighted to say that two of our foster carers have embarked upon the assessment road to gain their SVQ IIIs. Special thanks must go to Barbara Thom, who joined us as a carer, and who is now training to be an SVQ assessor. The hard work that all three carers have put into this task must be applauded, and once our "guinea pigs" have completed their assessments, then we hope to offer this opportunity to other carers.

It has not been all work and no play. Our annual barbeque was again held at Muiravonside Country Park and was enjoyed by a large group of foster carers and their children, their friends and family and also friends who have now moved on to pastures new. A good time was had by all, despite the best attempts of a plague of wasps who appeared to find our group particularly inviting! (And the sun shone!).

Next year we face the challenge of our first inspection, and we aim to make this experience as positive as possible. As part of our preparation for this, we will be spending some time evaluating our present position, and planning for the future. Also, we will of course be continuing to support our foster carers, respite carers, and the children and young people they look after.

Special thanks go to Marell and Denise for their hard work; to Janet and Pauline for their invaluable administrative support to the social work team; to the Panel without whose commitment we could not operate; to our foster carers and respite carers who face the daily challenges presented to them; and finally, to the children and young people placed with our families, who make it all worthwhile.

Thank you all.

Pauline Downes
January 2004

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Some comments made by our foster carers:

"A pleasure to work with and be treated as an equal. Because the other workers know you, there is always support at the end of the phone".

B.T., Kelty

"G has been a brilliant placement for us. Everyone has been very supportive. We have been so lucky in the matching process. I hope we will continue to have a long and happy relationship with The Jane Moore Trust".

R.C., Jedburgh

"We have found our experiences to be very positive, pleasant and professional. We have built up good relationships with the staff team and have fully appreciated the support offered".

C.L., Hamilton

"We are very satisfied with the level of support from all at The Jane Moore Trust".

P.G., Wark

Some comments made by Social Workers:

"The placement has met all of C's needs, and when any problems have arisen (minor issues regarding C's behaviour), it has always been dealt with appropriately, and information is shared with Social Work"

K.F., S. Lanarkshire Council

"They (the carers) manage to provide an atmosphere of security and stability alongside a willingness to listen to the children and provide for their individual needs".

L.C., West Lothian Council

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Balance Sheet

At 30th April, 2003

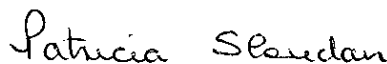
	<i>Note</i>	<i>30-Apr-03</i> £	<i>30-Apr-02</i> £
Fixed assets			
Tangible assets	5	78,860	0
Current assets			
Debtors	6	182,799	110,466
Cash at bank		1,156	0
		183,955	110,466
Current liabilities			
Creditors	7	(188,566)	(64,677)
Bank overdraft		(5,731)	(13,859)
		(194,297)	(78,536)
Net current assets		(10,342)	31,930
		68,518	31,930
Funds			
Unrestricted general fund:			
Fund balance carried forward		31,930	2,090
Income and expenditure account		36,588	29,840
	8	68,518	31,930

Ronald S C Shanks



Director and Trustee

Patricia Sheridan



Director and Trustee

21 January, 2004

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Revenue account

Year ended 30th April, 2003

	<i>Note</i>	<i>2003</i> £	<i>2002</i> £
Income			
Placement fees		530,642	364,538
Throughcare fees		<u>21,115</u>	<u>0</u>
	2	<u>551,757</u>	<u>364,538</u>
 Direct charitable expenditure			
Carers' fees and allowances (last yr inc respite)		(284,139)	(222,013)
Respite fees and allowances		(15,575)	(0)
Medical fees		(917)	(733)
Travelling & childrens' & carers' expenses		(3,044)	(3,421)
Books and training		(4,725)	(866)
Subscriptions		<u>(1,436)</u>	<u>(5,052)</u>
		(309,836)	(232,085)
 Other expenditure			
Salaries & NIC	3	(123,570)	(82,780)
Consultancy fees		(1,477)	(1,977)
Staff expenses incl training & recruit		(14,153)	(0)
Vehicle expenses		(7,229)	(2,960)
Rent & office costs		(2,156)	(0)
Equipment lease		(6,070)	(0)
Postage, printing, stationery and advertising		(4,605)	(6,887)
Telephone including mobiles		(5,244)	(0)
Computing		(1,514)	(42)
Accountancy & audit fees	4	(7,725)	(4,015)
General expenses		(125)	(653)
Throughcare revenue expenses		(18,153)	(0)
Insurance		(3,983)	(2,821)
Depreciation		(8,296)	(0)
Bank charges		<u>(457)</u>	<u>(377)</u>
		(204,757)	(102,512)
 Income less expenditure before interest		<u>37,164</u>	<u>29,939</u>
 Bank interest (paid)/received		(576)	(99)
 Income less expenditure		<u>36,588</u>	<u>29,840</u>

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Statement of financial activities

Year ended 30th April, 2003

Income and expenditure	2003	2002
	£	£
Incoming resources		
Family placement fees	530,642	364,538
Throughcare fees	21,115	0
Total incoming resources	551,757	364,538
Resources expended		
<i>Direct charitable expenditure</i>		
Carers' fees and allowances	(299,714)	(222,013)
Medical fees	(917)	(733)
Travelling & childrens' & carers' expenses	(3,044)	(3,421)
Books and training materials	(4,725)	(866)
Subscriptions	(1,436)	(5,052)
	(309,836)	(232,085)
<i>Other expenditure</i>		
Salaries & NIC	(123,570)	(82,780)
Consultancy fees	(1,477)	(1,977)
Staff expenses incl training & recruit	(14,153)	0
Vehicle expenses	(7,229)	(2,960)
Rent & office costs	(2,156)	0
Equipment lease	(6,070)	0
Postage, printing, stationery and advertising	(4,605)	(6,887)
Telephone including mobiles	(5,244)	0
Computing	(1,514)	(42)
Accountancy & audit fees	(7,725)	(4,015)
General expenses	(125)	(653)
Throughcare revenue expenses	(18,153)	0
Insurance	(3,983)	(2,821)
Depreciation	(8,296)	(0)
Bank charges	(457)	(377)
Bank interest (paid)/received	(576)	(99)
Total resources expended	(515,169)	(334,697)
Net incoming/(outgoing) resources	36,588	29,840
Other recognised gains and losses	0	0
Total recognised gains and losses	0	0
Net movement in funds	36,588	29,840
Fund balance b/f at 1st May, 2002	31,930	2,090
Fund balance c/f at 30th April, 2003	68,518	31,930

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1 Legal status & accounting policy

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

The financial statements have been prepared in accordance with the Statement of Recommended Practice on Accounting and Reporting by Charities (Revised 2000) 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.

Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

Depreciation

Depreciation is provided on all fixed assets as follows:

Property: 2% straight line; throughcare furnishings, office equipment, office furniture & fittings, tenant's improvements: 33% straight line

Pension

The company operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2 Turnover

Turnover represents the invoiced amount of fees charged during the year.

3 Staff costs

Staff costs during the year amounted to:

	2003	2002
	£	£
Wages and salaries	101,342	73,375
Social security costs	11,874	5,861
Pension costs	<u>10,354</u>	<u>3,544</u>
	<u>123,570</u>	<u>82,780</u>

	Number	Number
The average number of employees (including directors) during the year was	10	7

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	2003	2002
	£	£
4 Accountancy fees		
Director's fees (for specific financial management services)	5,725	3,425
Non audit fee	0	0
Audit fee	<u>2,000</u>	<u>590</u>
	<u>7,725</u>	<u>4,015</u>

5 Tangible assets

	<i>Thro'care property</i>	<i>Thro'care furnish</i>	<i>Office equip</i>	<i>Office furn & fit</i>	<i>Tenant's improve</i>	<i>Total</i>
<i>Cost</i>						
At 1st May, 2002	0	0	0	0	0	0
Additions	66,016	9,738	2,044	5,797	3,561	87,156
Disposals	0	0	0	0	0	0
At 30th April, 2003	<u>66,016</u>	<u>9,738</u>	<u>2,044</u>	<u>5,797</u>	<u>3,561</u>	<u>87,156</u>
<i>Depreciation</i>						
At 1st May, 2002	0	0	0	0	0	0
Provided in period	(1,320)	(3,214)	(675)	(1,913)	(1,175)	(8,296)
At 30th April, 2003	<u>(1,320)</u>	<u>(3,214)</u>	<u>(675)</u>	<u>(1,913)</u>	<u>(1,175)</u>	<u>(8,296)</u>
<i>Net book value</i>						
At 1st May, 2002	0	0	0	0	0	0
At 30th April, 2003	<u>64,696</u>	<u>6,524</u>	<u>1,370</u>	<u>3,884</u>	<u>2,386</u>	<u>78,860</u>

	2003	2002
	£	£
6 Debtors		
Trade debtors	163,462	92,021
Prepayments	<u>19,337</u>	<u>18,445</u>
	<u>182,799</u>	<u>110,466</u>
7 Creditors		
Trade creditors	12,720	0
PAYE & NI	1,336	2,260
Pension creditor	0	628
Property mortgage	45,057	0
Prepaid income	116,416	58,578
Accrued charges	<u>13,037</u>	<u>3,211</u>
	<u>188,566</u>	<u>64,677</u>

All creditors are payable within 1 year except the property mortgage, £2,033 of which is payable within 1 year and the balance of £43,024 over a further 13.5 years. The property mortgage is secured by a standard security over the company's property in Livingston.

8 Income and expenditure account

	£	£
Accumulated surplus at 1 May, 2002	31,930	2,090
Surplus for the year	<u>36,588</u>	<u>29,840</u>
Accumulated surplus at 30 April, 2003	<u>68,518</u>	<u>31,930</u>

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9 Related party transactions

P Sheridan is a director and shareholder in Moore House School Limited. R S C Shanks is a director of Moore House School Limited.

During the year, The Jane Moore Trust purchased services of staff for the throughcare project and office sundries, from Moore House School Limited, for which it paid £17,623. At the year-end, amounts were due by The Jane Moore Trust to Moore House School Limited of £16,219. The transactions have been on an arm's length basis. No amounts have been written off nor adjustments made in any sums due by any party.