THE JANE MOORE TRUST

(Company limited by guarantee)

Company number 134995

Directors' Report and Financial Statements

For the year ended 30 April 2004

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COMPANIES HOUSE 17/02/05

Company Number 134995
Scottish Charity Number SC 020123

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Directors and trustees

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

Secretary

R S C Shanks

Registered office and principal office

Georgia House, Fairbairn Road,
Kirkton North,
Livingston,
EH54 6TN.

Dundee office

Suite 13, Castlecroft Business Centre,
Tom Johnston Road,
Dundee,
DD4 8XD.

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.

The directors and trustees submit their report and audited financial statements for the year ended 30th April, 2004.

Financial results

The excess of income over expenditure for the year was £36,445. 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 (2002/2003: 5), taking the total number of families approved to 21 foster care families (2002/2003: 17), and 8 respite carers, through whom it provided full time placements for 18 children and young people (2002/2003: 17). 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.

Following a review of its activities, The Jane Moore Trust transferred its throughcare project (which provides an accommodation and support service for young people leaving residential care) to Moore House School Limited on 1st November, 2003. The throughcare house in Livingston was valued by D M Hall, Chartered Surveyors, at £75,000 and was sold for that sum to Moore House School Limited. The Jane Moore Trust realised a profit of £11,624 on the transaction, which appears in the Statement of Financial Activities as "Other recognised gains and losses". Furnishings in the house were sold at written down value of £3,310.

Following the year-end, The Jane Moore Trust leased an office in Dundee and moved to a new principal office in Livingston.

The Jane Moore Trust is controlled by the Trustees.

Directors and trustees

The directors and trustees during the year were as follows:

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

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 a director of The Jane Moore Trust, but is paid a fee for his accounting services.

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.

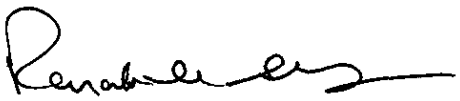
Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing those financial statements, the directors are required to:

- 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

30th November, 2004

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, 2004 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
30 November, 2004

Family Placement Service Manager's Report for year ending 30 April 2004

Reflecting on the last year, the thing that immediately becomes apparent is the number of changes that have occurred within the Family Placement Service. We have virtually built a new staff team over the last twelve months, and one that has grown in response to the volume of referrals that continues to come our way.

We said goodbye to Denise Gilhooley and Marell Gillespie, both of whom left the Trust to set up their own business; we wish them both well. Janet Butler left us to return to the Health Service as a Practice Manager, a post she had held prior to her employment with the Trust. We owe Janet a huge debt of gratitude for setting up the Family Placement Service office. And of course Pauline Kelly, who delighted [and surprised!] us all by announcing that she was going on maternity leave. Pauline gave birth to a baby boy, Hayden, at the turn of the year. Both are well and our congratulations and very best wishes go to Pauline and her family.

One of the difficulties that can face a relatively small agency like ours is that not many people need move on in order to radically change the face of the organisation. The Board of Trustees, having consulted with members of the organisation, took this opportunity to carry out a strategic review of the Family Placement Service, and a five-year plan projecting the goals for growth and development was proposed and adopted.

One of the most exciting developments of the last year has been the opening of the office in Dundee, both to serve the needs of existing Family Placement Service foster carers in the area and also to respond to the increasing number of new applicants. The Jane Moore Trust was fortunate in securing the services of Amanda Butler, and appointed her senior social worker based in Dundee.

Jackie Phillips and Gillian Cromie joined us in July 2003, and both are based in the Bathgate office. They continue to support and recruit foster carers primarily in the east/central/borders area. In February 2004 Roz Walker joined the Trust, also based in Bathgate. Roz lives to the west of the town, and she is able to respond to the growing number of enquiries we are receiving from prospective foster carers who live in the west.

Morag Currie joined us as senior administrator in October 2003 and has assumed responsibility for the smooth running of the office. And last but by no means least; Isabel Burrows [aka Mrs. Moneypenny!] joined us shortly before Christmas as accounts/payroll clerk.

A very warm welcome to each of them and may they all have a long, happy and productive career with The Jane Moore Trust.

This increase in the number of staff employed by the Family Placement Service constitutes a very real demonstration of confidence in the growth and quality of the service in the coming years.

In contrast to the number of staff changes our foster carer population has remained more stable, and we are justifiably proud of our retention of foster carers and relatively low number of disruptions; we have several children who were considered 'hard to place' and have now lived with their foster carers for five years or more. As an agency we place a lot of importance on the careful matching of foster carer and child or young person and this usually pays off, even if only to rule out the suitability of a proposed placement at an early stage. Most of our placements are long term but we have also managed to respond to a few requests for emergency and short-term placements.

Family Placement Service Manager's Report for year ending 30 April 2004 (continued)

We continue to receive a steady number of enquiries from prospective foster carers, despite the increased competition from new voluntary fostering agencies, the expansion of established English agencies into Scotland and the growing number of councils that are developing their own specialist schemes. Inevitably not all of these enquiries come to fruition, and foster carers often make enquiries to several agencies to see which may best suit their own particular circumstances. We are always pleased to hear from people who may be considering working with us.

As always the Family Placement Service has made foster carer training and development a priority over the last year, both identifying new training opportunities and repeating some old favourites in response to the needs of new carers. Training workshops have included the Inland Revenue, the Children's Panel, Safe Caring, and Managing Conflict. We have continued to encourage all our male carers to take part in the 'Men in Foster Care' course run by the Fostering Network.

We commissioned Skylight to provide additional training for foster carers looking after children who were known to have experienced sexual abuse. A small group of our foster carers participated in the two workshops.

Two foster carers started their SVQ 111 assessments, and one carer started training to become an SVQ assessor.

Two families attended the Fostering Network weekend in Aviemore, and as always the feedback on this annual event was extremely positive. The competition amongst our carers for places is intense!

This more formalised training is supplemented by the ongoing training, development and support offered to foster carers by their link workers and other members of the agency on an individual level.

Congratulations to everyone who has worked so hard!

Life is not all work and no play! This year our annual BBQ was held by popular request at Blair Drummond Safari Park and over 90 children, young people, foster carers, their friends and family, Trustees, social workers and link workers attended. The weather was fair and all young people completing the treasure hunt were presented with a certificate to evidence that they survived The Jane Moore Trust Annual BBQ. I suspect that Blair Drummond may become a regular venue but beware; people who tell bad jokes run the risk of being fed to the lions!

Thank you to all the people who have worked so hard over the last year; the Board of Trustees, the Fostering Panel, the staff of the Family Placement Service. Thanks to Skylight and the Fostering Network for their help and support with training. A big, big thank you to all our foster carers and respite carers. And most of all thanks to the children and young people for being who you are.

Pauline Downes
Manager Family Placement Service
November, 2004

The Jane Moore Trust
Balance Sheet

	Note		*30-Apr-04* £		*30-Apr-03* £
Fixed assets					
Tangible assets	5		8,251		78,860
Current assets					
Debtors	6	209,838		182,799	
Cash at bank		75,110		1,156	
		284,948		183,955	
Current liabilities					
Creditors	7	(133,060)		(143,509)	
Bank overdraft & loan		(43,552)		(50,789)	
		(176,612)		(194,298)	
Net current assets			108,336		(10,342)
			116,587		68,518
Funds					
Unrestricted general fund:					
Fund balance carried forward		68,518		31,930	
Income and expenditure account		48,069	116,587	36,588	68,518
	7		116,587		68,518

A C Woods

Director and Trustee

Ronald S C Shanks

Director and Trustee

30th November, 2004

The Jane Moore Trust
Revenue account

Year ended 30th April, 2004

	Note		*2004* £		*2003* £
Income					
Placement fees			692,717		530,642
Throughcare fees			89,206		21,115
Other income			3,913		0
			785,836		551,757
Direct charitable expenditure					
Carers' fees and allowances		(386,608)		(284,139)	
Respite fees and allowances		(30,207)		(15,575)	
Medical fees		(1,562)		(917)	
Travelling & childrens' & carers' expenses		(10,978)		(3,044)	
Books and training		(7,480)		(4,725)	
Subscriptions		(2,577)		(1,436)	
			(439,412)		(309,836)
Other expenditure					
Salaries & NIC	3	(157,489)		(123,570)	
Consultancy fees		(4,298)		(1,477)	
Staff expenses incl training & recruit		(15,577)		(14,153)	
Vehicle expenses		(16,158)		(7,229)	
Rent & office costs		(3,698)		(2,156)	
Equipment lease		(10,318)		(6,071)	
Postage, printing, stationery and advertising		(6,242)		(4,605)	
Telephone including mobiles		(5,511)		(5,244)	
Computing		(2,728)		(1,514)	
Accountancy & audit fees	4	(8,657)		(7,725)	
General expenses		(1,069)		(125)	
Throughcare revenue expenses		(54,646)		(18,153)	
Insurance		(13,848)		(3,983)	
Depreciation		(9,360)		(8,296)	
Bank charges		(752)		(457)	
			(310,351)		(204,757)
Income less expenditure before interest			36,073		37,164
Bank interest (paid)/received			372		(576)
Income less expenditure			36,445		36,588

Statement of financial activities

Year ended 30th April, 2004

Income and expenditure	*2004* £	*2003* £
Incoming resources		
Family placement fees	692,717	530,642
Throughcare fees	89,206	21,115
Other income	3,913	0
Total incoming resources	785,836	551,757
Resources expended		
Direct charitable expenditure		
Carers' fees and allowances	(416,815)	(299,714)
Medical fees	(1,562)	(917)
Travelling & childrens' & carers' expenses	(10,978)	(3,044)
Books and training materials	(7,480)	(4,725)
Subscriptions	(2,577)	(1,436)
	(439,412)	(309,836)
Other expenditure		
Salaries & NIC	(157,489)	(123,570)
Consultancy fees	(4,298)	(1,477)
Staff expenses incl training & recruit	(15,577)	(14,153)
Vehicle expenses	(16,158)	(7,229)
Rent & office costs	(3,698)	(2,156)
Equipment lease	(10,318)	(6,071)
Bank interest (paid)/received	(6,242)	(4,605)
Telephone including mobiles	(5,511)	(5,244)
Computing	(2,728)	(1,514)
Accountancy & audit fees	(8,657)	(7,725)
General expenses	(1,069)	(125)
Throughcare revenue expenses	(54,646)	(18,153)
Insurance	(13,848)	(3,983)
Depreciation	(9,360)	(8,296)
Bank charges	(752)	(457)
Bank interest (paid)/received	372	(576)
Total resources expended	(749,391)	(515,169)
Net incoming/(outgoing) resources	36,445	36,588
Other recognised gains and losses	11,624	0
Total recognised gains and losses	11,624	0
Net movement in funds	48,069	36,588
Fund balance b/f at 1st May, 2003	68,518	31,930
Fund balance c/f at 30th April, 2004	116,587	68,518

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

	2004	2003
	£	£
Staff costs during the year amounted to:		
Wages and salaries	127,351	101,342
Social security costs	10,140	11,874
Pension costs	13,713	10,354
	151,204	123,570
	Number	Number
The average number of employees (including directors) during the year was	13	10

4 Accountancy fees	2004 £	2003 £
Director's fees (for specific financial management services)	6,657	5,725
Non audit fee	0	0
Audit fee	2,000	2,000
	8,657	7,725

5 Tangible assets

	Thro'care property	*Thro'care furnish*	*Office equip*	*Office furn & fit*	*Tenant's improve*	*Total*
Cost						
At 1st May, 2003	66,016	9,738	2,044	5,797	3,561	87,156
Additions			4,317	120	1,000	5,437
Disposals	(66,016)	(9,738)	0	0	0	(75,754)
At 30th April, 2004	0	0	6,362	5,917	4,561	16,839
Depreciation						
At 1st May, 2003	(1,320)	(3,214)	(675)	(1,913)	(1,175)	(8,296)
Provided in period	(1,320)	(3,214)	(1,506)	(1,952)	(1,368)	(9,359)
Disposals	2,641	6,427				9,068
At 30th April, 2004	0	0	(2,180)	(3,865)	(2,543)	(8,588)
Net book value						
At 1st May, 2003	64,696	6,524	1,370	3,884	2,386	78,860
At 30th April, 2004	0	0	4,181	2,052	2,018	8,251

6 Debtors	2004 £	2003 £
Trade debtors	101,369	163,462
Other debtors, including Moore House School Limited	82,049	0
Prepayments	26,420	19,337
	209,838	182,799

7 Creditors	£	£
Trade creditors	2,688	12,720
PAYE & NI	4,114	1,336
Pension creditor	4,659	0
Prepaid income	118,274	116,416
Accrued charges	1,325	13,037
	131,060	143,509

All creditors are payable within 1 year except the property mortgage, £2,033 of which is payable within 1 year and the balance of £41,519 over a further 12.5 years. The property mortgage was secured by a standard security over the company's property in Livingston. The property mortgage was repaid in full on 18th November, 2004.

8 Income and expenditure account

	2004	2003
	£	£
Accumulated surplus at 1 May, 2003	68,518	31,930
Surplus for the year	48,069	36,588
Accumulated surplus at 30 April, 2004	116,587	68,518

9 Related party transactions

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

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 £46,003. At the year-end, amounts were due by The Jane Moore Trust to Moore House School Limited of £Nil.

During the year, The Jane Moore Trust sold its property in Livingston to Moore House School Limited for valuation of £75,000. It also sold the furnishings therein for written down value of £3,310. It charged rent of £3,738 on the property from 1st November, 2003. At the year-end, £82,049 was due by Moore House School to The Jane Moore Trust.

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.