

REGISTERED COMPANY NUMBER: SC134995 (Scotland)
REGISTERED CHARITY NUMBER: SC020123

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
FOR
THE JANE MOORE TRUST**

Bannerman Johnstone Maclay Limited
Chartered Accountants
and Statutory Auditor
213 St Vincent Street
Glasgow
G2 5QY

THE JANE MOORE TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	Page
Report of the Trustees	1 to 10
Report of the Independent Auditors	11 to 13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 25
Detailed Statement of Financial Activities	26 to 27

THE JANE MOORE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

The principal object of The Jane Moore Trust is to offer a range of responsive services that include education, employability, social enterprise, social housing, and access to psychological support for children and young people.

Significant activities

Education

For learners who are unable to engage with mainstream education, we provide sector-leading residential and education provision for neurodiverse children and young people aged 5 to 18, who require highly specialised teaching, bespoke pastoral care and a range of dedicated services, including Speech and Language Therapy, Occupational Therapy and psychological interventions, Family Support, out of term activity programmes, and transitional support work.

We offer carefully planned personalised learning pathways that are rooted in the framework of Curriculum for Excellence and work in partnership with the children and young people, parents, carers and a range of other professionals to ensure they maximise their potential and fulfil their aspirations.

Our campus in Dunkeld with capacity for 36 children and young people, is set in a calm rural location, providing bespoke pathways in both specialist education and accommodation leading to positive destinations in learning, life and work. We do this through our;

- Day placements
- Shared placements (mainstream school, college)
- Virtual academy

Residential Education (partnership with Moore House School Ltd)

For neurodiverse children and young people who would benefit from an enhanced package of support our Dunkeld Campus provides residential placements.

Support Services

The charity has access to a team of throughcare/aftercare workers who provide services and support young people transitioning from being 'looked after' by the local authority to independent living aged 15-26 with sustained nurturing relationships, flexible support and person-centred assistance, offering the love and vital scaffolding they require to successfully transition to adulthood.

The support services ensure young people are better able to identify ways to take control over their lives and build resilience, become comfortable with accessing support to overcome challenges, explore and develop new personal life skills, learn the skills to live independently, and have more access to support and opportunities to improve their lives. We do this by providing:

OBJECTIVES AND ACTIVITIES

- **Social Housing Support** to help young people moving on from care with housing applications and dealing with local authorities; budgeting; homelessness; fuel debt management; sustaining tenancy; managing independent living; and furnishing a property.
- **Psychological Support** including assessment, intervention and consultation including young adult development meetings; pathways to independence reviews; relationship, sexual health and parenting programmes; CAMHS and Adult Mental Health referrals; and direct emotional and practical support.
- **Emotional Support** including benefits advice and applications for leaving care grants from local authorities; bereavements, loss, birth, relationships, and substance misuse; financial support, advocacy, court and lawyer support; fitness and mental health; food shopping, budgeting and cooking with healthy options; support anniversary dates, birthday, Christmas; transition from services/placements; emotional daily check-ins; build social skills i.e. eating out, ordering food and build self-esteem, experience positive interactions.
- **Education and Aspirational Support** helping with volunteering opportunities; identifying and engaging with hobbies, advice for sustaining employability/education; and working with multi-agencies including SDS, further education and local employers.

OBJECTIVES AND ACTIVITIES

Public benefit

Education

Moore House Group Dunkeld Campus, part of The Jane Moore Trust, delivers specialised education and therapeutic support to neurodiverse children and young people aged 5 to 18. We aim to meet a wide range of additional support needs, including autism spectrum conditions, developmental trauma, and mental health challenges.

Our core values - Acceptance, Aspiration, Achievement, and Attainment - shape every aspect of our provision. We offer a flexible curriculum underpinned by a nurturing, relationship-based approach, supported by integrated therapeutic services such as speech and language therapy, occupational therapy, and psychological support.

As a dual campus supporting both day and residential children & young people, we continue to develop sector-leading education tailored to each child/young person's individual needs.

We have:

- further widened staff knowledge and expertise within the context of national documents including HGIOS4, Curriculum for Excellence Experiences and Outcomes, SQA Unit and Course documentation, GTCS Standards and requirements
- continued to provide staff development opportunities which has enabled coherent and consistent practice across the school
- established a clearer definition of the school cohort - children and young people with neuro-diverse and needs aged 5 - 18 years
- continued to build strategic and operational liaison between education and care teams to further enhance collaborative working
- developed our successful transitions process for the wider school community
- introduced an improved curriculum offering and learning and teaching for BGE S1-S3
- improved our Moderation process for assessments
- raised attainment in numeracy and literacy across the campus and identified gaps in learning to improve attainment
- reduced examination stress and anxiety of our senior phase, to improve knowledge for gender fluid young people
- ensured that the wellbeing of our children and young people are at the heart of everything that was planned, delivered and reviewed,
- continued wellbeing Initiatives with activities that are designed to build resilience, self-esteem, and coping skills.
- continued to develop and widen the workforce skillset to ensure children and young people attained appropriate qualifications and celebrated their successes,
- continued to transform the ethos, culture and expectations of the school by building a sense of team which has enabled provision of bespoke learning pathways and development of robust systems and processes,
- taken forward the 2024/25 School Improvement Plan in innovative and creative ways,

Future Developements include:

- Continue to refine bespoke curriculum delivery to ensure progression between Primary and Academy phases.
- Further embed profiling and assessment data to target interventions and support individual learner needs.
- Maintain ongoing moderation practices to ensure consistency and fairness across all subjects.
- Continue to integrate digital resources and targeted interventions to further enhance numeracy and literacy skills.
- Use WIAT 3 assessment outcomes to inform individual learning plans and track measurable improvements in attainment.
- Explore additional strategies to support learners under assessment conditions and reduce stress further.
- Continue to provide professional development focused on gender diversity and wellbeing.
- Continue to build leadership capacity/experience through self-evaluation and collaborative working.
- Expand opportunities for cross-campus professional learning to enhance curriculum consistency and learner outcomes.

OBJECTIVES AND ACTIVITIES

Our Developing the Young Workforce curriculum experiences continued to be very successfully developed for our Senior Phase young people, with additional employer partners hosting work placement opportunities as well as increased School College Partnership opportunities with 3 local Colleges. Post school transition planning for school leavers continued to provide bespoke pathways for our young people, including school college partnership courses with college and university. All young people leaving the school by the end of the session had moved on to positive destinations. We continue to have 100% post school destinations for our leavers. We continued to consult the Student Council regarding significant redesign of the campus environments.

THE JANE MOORE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

OBJECTIVES AND ACTIVITIES

Positive Destination Data

Academic Year (point of leaving)	Number of Leavers	Number of Positive Destinations
2019-2020	1	100%
2020-2021	5	100%
2021-2022	4	100%
2022-2023	5	100%
2023-2024	3	100%
2024-2025	2	100%

Positive destinations: SRUC, Elmwood; Perth UHI; Princes Trust; Individual Adult Services Programme; Abertay University; Fife College; Dundee & Angus College; Aberdeen University.

Parental Quote

"The drive and passion is unmatched. A place where our child can be herself and learn without feeling different"

Head of Education quote:

"Parents tell us that 'you get it' - and we do"

Support Services

Participants who previously attended Moore House Group education provisions, resided within one of their residential services or fostering families are introduced to the Support Service through the Moore House Group Psychological Service and Interventions Team and Social Worker.

Relationships are developed to ensure the young person and The Jane Moore Trust Throughcare/Aftercare worker develop a consistent supportive, nurturing relationship. Our Throughcare/Aftercare Support Team has an active caseload of 60-100 young people aged 16 to 25 each year.

Our ethos is to provide young people and young adults with a connection with someone they are comfortable with to support, advise, stimulate and enhance their confidence to live successful lives. We also create safe environments and opportunities for them to share any worries or concerns they may have, and that support does not end when they reach their 25th birthday.

Young Adult (aged 27 years old) grew up in care, and at 26 returned to live with her birth family. Unfortunately, the relationship broke down and the young person made contact with Jill, our Throughcare/Aftercare worker to request help.

Due to the desperate situation to get away from the family home the young person went to stay with a previous partner known to put them at risk, eventually becoming homeless.

Jill supported the young person to declare themselves homeless and access housing, obtain vital medication through the local pharmacy, register at a local GP surgery, access mental health support through a SAMH group and become a sounding board and constant support while they coped with crisis as they arose.

THE JANE MOORE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

OBJECTIVES AND ACTIVITIES

Jill supported the young person when it became apparent they were a victim of domestic violence and attended the Police Station with them as they gave evidence. Jill organised a replacement mobile phone as the Police required the young person's phone as evidence and worked with the Police and Housing to provide a place of safety. The young person was vulnerable, in crisis and unable to access the help they needed without Jill's support, advice and consistent supportive, nurturing relationship.

Through feedback the trust has identified the support service would be beneficial to young people from other external agencies and has developed a rolling programme of applications to trusts and foundations to support the employment of 2 additional support workers.

"I worked with Jill supporting a young person who was leaving her foster placement in a planned transition to Supported Lodgings. Following a breakdown, the transition happened on an emergency basis. Jill provided the constant in the young person's journey, having known her whilst she was living with the foster family and taking the knowledge of the young person's learning, understanding and educational needs to new settings. The young person had complex learning needs, requiring support to problem solve and make positive decisions. Supporting the individual with her personal safety, money management following situations, which often led to referrals being made for Adult Protection. The young person moved on a number of occasions, sometimes connecting with her was problematic; however, The Jane Moore Trust did not see geographical boundaries as a barrier to supporting her which made a huge difference in ensuring that a consistent level of support was offered. I would definitely recommend the services of The Jane Moore Trust as they provide an excellent throughcare/aftercare service." Pauline, Workforce Development Lead Officer (Education and Children's Services) Fife Council.

STRATEGIC REPORT

Achievements and performance

Fundraising activities

In addition to our own ongoing fundraising activities, The Jane Moore Trust engaged the services of The HOPE Consultancy in October 2021 to support the growth of a varied and robust fundraising plan. The HOPE Consultancy are working closely with key members of staff to establish the needs and to start the process of creating fundraising initiatives in all areas of income generation, to include Trusts and Foundations, Individual Giving, Community Fundraising, Corporate Support, Fundraising Events and a Major Donor plan to support these needs for funds.

Financial review

Principal funding sources

The principal source of funding is from fees charged for services and support from Moore House School Ltd and JMT Care Services Ltd.

Moore House School Ltd continued to provide gifts in kind during the year including:

- Salary cost for Throughcare/Aftercare Worker.
- Office space in their head office of £20,300 which includes office stationery to include photocopier rental £300pa, ICC £1,500pa, office costs £500pa, rent for office space £100 p/w £5,200pa, insurance % £2,650pa.
- Support Services of £12,035, including admin support, finance service support (e.g. payroll), HR support, ICC technical support, and telecommunication infrastructure (including wifi and telephone lines), marketing support (social media and website maintenance) and senior management support/supervision for the Service Manager from their Head of Therapeutic Services.
- Training of £1,000 for Throughcare/Aftercare worker.

Reserves and investment policy

The Jane Moore Trust maintains sufficient short term cash balances for its current needs. It has no long term investments.

THE JANE MOORE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

STRATEGIC REPORT

Financial review

Going concern

The trustees are required to prepare the statutory financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in operation. In satisfaction of this responsibility the trustees have considered the trust's ability to meet its liabilities as they fall due.

The trust meets its day to day working capital requirements through support from related party companies.

The trust's going concern assessment considers its principal risks and is dependent on a number of factors including financial performance.

The current and future financial position of the trust, its cash flows and liquidity have been reviewed by the trustees.

Following this review, the trustees are confident that the trust has sufficient resources to continue to operate for the foreseeable future. Accordingly, the trustees consider it appropriate to prepare the financial statements on the going concern basis.

Future plans

We will continue to develop a highly skilled workforce working towards accreditation with the ADHD Foundation and National Autistic Society (NAS). In order to expand our range of services, we will be increasing our residential accommodation capacity.

We will further develop our Virtual Academy product, recruiting education and support staff to expand the service.

We will continue to work with The HOPE Consultancy to expand on fundraising activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Jane Moore Trust is a registered Scottish charity, number SC020123, incorporated as a company limited by guarantee, number SC134995 and administered under Memorandum of Association dated 13th November 1991, which established the objects and powers of the charitable company and is governed under its Articles of Association. The Jane Moore Trust is registered with the Office of the Scottish Charity Regulator.

Recruitment and appointment of new trustees

The directors of the company are also Charity Trustees as defined in the Charities and Trustee Investment (Scotland) Act 2005. Under the requirements of the Memorandum and Articles of Association, the Charity Trustees are elected for a period of three years after which they must be re-elected at the Annual General Meeting.

Charity Trustees are recruited to maintain a balance of childcare, strategic, legal, financial and operational skills. New Charity Trustees are sought when there is a perceived gap in the skill base of the Charity Trustees as a group. Nominations for new Charity Trustees are sought from existing Charity Trustees and decisions are made as a group as to whether the candidates are considered suitable. Given the highly sensitive nature of The Jane Moore Trust's work and the requirements of the Care Commission, new Charity Trustees are thoroughly vetted and subject to Scottish Criminal Records Office through Disclosure Scotland at Enhanced Level.

Organisational structure

The Jane Moore Trust is managed by the Chief Executive Officer, who has responsibility for the strategic and operational matters devolved by the Board of Trustees, chaired by Patricia Sheridan. Administrative, financial and legal services are commissioned as required.

THE JANE MOORE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

When new Charity Trustees are appointed, they are given an introduction to the work of The Jane Moore Trust and provided with the information needed to fulfil their roles. All Charity Trustees are included in structured Development Day programmes, held at least annually, for all participants in the work of The Jane Moore Trust. The Charity Trustees meet at least quarterly.

Key management remuneration

The Trustees are the charity's key management. These personnel are in charge of directing, controlling and operating the charity on a day-to-day basis.

The Trustees act in a voluntary capacity and the Trust, therefore, does not require to have a remuneration policy in place.

Employed and salaried by Moore House School Ltd: Patricia Sheridan, Lee Sheridan and Stephen Drysdale.

Risk management

The Charity Trustees are responsible for the management of risks faced by The Jane Moore Trust. They have considered the major risks to which the Jane Moore Trust is exposed, in particular those related to the child centred operations of the Jane Moore Trust, and are satisfied that systems have been established to manage those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC134995 (Scotland)

Registered Charity number

SC020123

Registered office

3A & 3B Alba Pavillions
Alba Campus
Livingston
West Lothian
EH54 7HG

Trustees

Mrs P Sheridan
W Wood
L Sheridan
S Drsydale
C Bell (resigned 18.4.25)
D M Millar (resigned 18.4.25)
M Cook

Senior Statutory Auditor

Douglas Paton BSc CA

THE JANE MOORE TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Bannerman Johnstone Maclay Limited
Chartered Accountants
and Statutory Auditor
213 St Vincent Street
Glasgow
G2 5QY

Bankers

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Jane Moore Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bannerman Johnstone Maclay Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

THE JANE MOORE TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 20 February 2026 and signed on the board's behalf by:

Patricia Sheridan

Mrs P Sheridan - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF THE JANE MOORE TRUST

Opinion

We have audited the financial statements of The Jane Moore Trust (the 'charitable company') for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF THE JANE MOORE TRUST

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

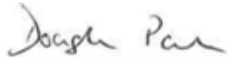
- We obtained an understanding of the legal and regulatory frameworks applicable to the company and the sector in which it operates. We determined that the following laws and regulations were the most significant: the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making enquires to the management.
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - identifying and assessing the design and effectiveness of controls management has in place to prevent and detect fraud;
 - understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - challenging assumptions and judgements made by management in its significant accounting estimates;
 - identifying and testing journal entries, in particular any journal entries posted with unusual accounting combinations; and assessing the extent of compliance with relevant laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
THE JANE MOORE TRUST**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Douglas Paton BSc CA (Senior Statutory Auditor)
for and on behalf of Bannerman Johnstone Maclay Limited
Chartered Accountants
and Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
213 St Vincent Street
Glasgow
G2 5QY

20 February 2026

THE JANE MOORE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2025**

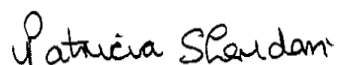
		Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations	2	24,858	-	24,858	261,090
Charitable activities	3				
Education		1,314,791	-	1,314,791	891,847
Throughcare/aftercare		-	47,250	47,250	-
Total		<u>1,339,649</u>	<u>47,250</u>	<u>1,386,899</u>	<u>1,152,937</u>
EXPENDITURE ON					
Charitable activities	4				
Education		1,242,813	-	1,242,813	1,089,379
Throughcare/aftercare		-	47,250	47,250	-
Total		<u>1,242,813</u>	<u>47,250</u>	<u>1,290,063</u>	<u>1,089,379</u>
NET INCOME		96,836	-	96,836	63,558
RECONCILIATION OF FUNDS					
Total funds brought forward		66,072	-	66,072	2,514
TOTAL FUNDS CARRIED FORWARD		<u><u>162,908</u></u>	<u><u>-</u></u>	<u><u>162,908</u></u>	<u><u>66,072</u></u>

The notes form part of these financial statements

THE JANE MOORE TRUST**BALANCE SHEET****30 JUNE 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	6,513	-	6,513	9,911
CURRENT ASSETS					
Debtors	11	24,376	-	24,376	65,577
Cash at bank		281,749	-	281,749	47,447
		306,125	-	306,125	113,024
CREDITORS					
Amounts falling due within one year	12	(149,730)	-	(149,730)	(56,863)
NET CURRENT ASSETS		156,395	-	156,395	56,161
TOTAL ASSETS LESS CURRENT LIABILITIES		162,908	-	162,908	66,072
NET ASSETS		162,908	-	162,908	66,072
FUNDS	14				
Unrestricted funds				162,908	66,072
TOTAL FUNDS				162,908	66,072

The financial statements were approved by the Board of Trustees and authorised for issue on 20 February 2026 and were signed on its behalf by:



P Sheridan - Trustee

THE JANE MOORE TRUST**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025**

		2025 £	2024 £
	Notes		
Cash flows from operating activities			
Cash generated from operations	1	234,579	38,948
Finance costs paid		(277)	(127)
Net cash provided by operating activities		<u>234,302</u>	<u>38,821</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(10,194)
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(10,194)</u>
Change in cash and cash equivalents in the reporting period		<u>234,302</u>	<u>28,627</u>
Cash and cash equivalents at the beginning of the reporting period		<u>47,447</u>	<u>18,820</u>
Cash and cash equivalents at the end of the reporting period		<u><u>281,749</u></u>	<u><u>47,447</u></u>

The notes form part of these financial statements

THE JANE MOORE TRUST

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	96,836	63,558
Adjustments for:		
Depreciation charges	3,398	283
Finance costs	277	127
Decrease/(increase) in debtors	41,201	(18,392)
Increase/(decrease) in creditors	92,867	(6,628)
Net cash provided by operations	<u>234,579</u>	<u>38,948</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.24 £	Cash flow £	At 30.6.25 £
Net cash			
Cash at bank	<u>47,447</u>	<u>234,302</u>	<u>281,749</u>
	<u>47,447</u>	<u>234,302</u>	<u>281,749</u>
Total	<u>47,447</u>	<u>234,302</u>	<u>281,749</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with the going concern principle of accounting as the trustees consider this appropriate.

The reporting currency of the financial statements is Pound Sterling (£). No level of rounding has been applied in the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

School fee income

School fee income is recognised over the period to which the fees relate. Amounts invoiced in advance for periods after the year end are deferred and recognised in the relevant accounting period.

Donations

Donations are recognised when the charity has evidence of entitlement, receipt is probable and the amount can be measured reliably.

Grants

Grants receivable are recognised when the charity has entitlement to the funds, receipt is probable and the amount can be measured reliably. Revenue grants that relate to specific activities or time periods are recognised as income as the related expenditure is incurred or the time period has elapsed. Grants received in advance of the related activity are recognised as deferred income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Tenants improvements	- 2% on cost
Office equipment	- 33% on cost
Motor vehicles	- 33% on cost

Taxation

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a money purchase grouped personal pension scheme for care staff.

The charity participates in the Scottish Teachers Pension Scheme. It is a multi-employer defined benefit scheme. It is not possible for the body to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. Therefore, the charity accounts for the scheme as if it were a defined contribution scheme, as permitted by FRS 102 section 28. As a result, employer contributions are charged to the Statement of Financial Activity as they fall due.

2. DONATIONS

	2025	2024
	£	£
Donations	24,858	261,090

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Education fees	Education	1,299,791	695,516
Rental income	Education	15,000	13,750
Management fees	Education	-	182,581
Grants	Throughcare/aftercare	47,250	-
		1,362,041	891,847

Grants received, included in the above, are as follows:

	2025	2024
	£	£
National Lottery Community Fund	47,250	-

The above training grant is for foster carers. This grant was made by the Scottish Executive.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Education	1,237,213	5,600	1,242,813
Throughcare/aftercare	47,250	-	47,250
	<u>1,284,463</u>	<u>5,600</u>	<u>1,290,063</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	802,015	632,988
Rent and office costs	119,343	119,295
Light and heat	35,928	40,004
Telephone including mobiles	85,162	75,492
Postage and stationery	9,125	6,411
Sundries	3,688	1,416
Consultancy fees	59,692	55,026
Vehicle expenses	11,608	9,607
Staff expenses	3,637	15,387
Computing	4,191	2,080
Cleaning	11,340	9,551
Bad debts	-	9,449
Education costs	47,062	57,145
Childrens' expenses	28,612	4,090
Premises costs	59,385	48,328
Depreciation	3,398	283
Interest payable and similar charges	277	127
	<u>1,284,463</u>	<u>1,086,679</u>

THE JANE MOORE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

6. SUPPORT COSTS

	Governance costs
	£
Education	<u>5,600</u>

Support costs, included in the above, are as follows:

Governance costs

	2025	2024
	Education	Total activities
	£	£
Auditors' remuneration	<u>5,600</u>	<u>2,700</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	5,600	2,700
Depreciation - owned assets	<u>3,398</u>	<u>283</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

Consultancy fees were invoiced to the Trust by W Wood of £4,807 (2024 - £12,185) and C Bell of £7,533 (2024 - £13,627).

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Expenses were paid to M Cook of £124 (2024 - £nil).

THE JANE MOORE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	648,016	517,199
Social security costs	68,351	50,314
Other pension costs	85,648	65,475
	<u>802,015</u>	<u>632,988</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	20	16
Trustees	7	7
	<u>27</u>	<u>23</u>

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

10. TANGIBLE FIXED ASSETS

	Tenants improvements £	Office equipment £	Motor vehicles £	Totals £
COST				
At 1 July 2024 and 30 June 2025	<u>25,275</u>	<u>158,002</u>	<u>10,194</u>	<u>193,471</u>
DEPRECIATION				
At 1 July 2024	25,275	158,002	283	183,560
Charge for year	<u>-</u>	<u>-</u>	<u>3,398</u>	<u>3,398</u>
At 30 June 2025	<u>25,275</u>	<u>158,002</u>	<u>3,681</u>	<u>186,958</u>
NET BOOK VALUE				
At 30 June 2025	<u>-</u>	<u>-</u>	<u>6,513</u>	<u>6,513</u>
At 30 June 2024	<u>-</u>	<u>-</u>	<u>9,911</u>	<u>9,911</u>

THE JANE MOORE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	22,403	41,576
Prepayments and accrued income	1,973	24,001
	<u>24,376</u>	<u>65,577</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	16,026	12,444
Amounts owed to related parties	45,775	-
Social security and other taxes	17,110	12,274
VAT	45,138	-
Pension creditor	14,082	7,826
Accrued expenses	11,599	24,319
	<u>149,730</u>	<u>56,863</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	30,000	111,000
Between one and five years	-	84,329
	<u>30,000</u>	<u>195,329</u>

14. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	At 30.6.25
	£	£	£
Unrestricted funds			
General fund	66,072	96,836	162,908
	<u>66,072</u>	<u>96,836</u>	<u>162,908</u>
TOTAL FUNDS	<u>66,072</u>	<u>96,836</u>	<u>162,908</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,339,649	(1,242,813)	96,836
Restricted funds			
National Lottery Grant	47,250	(47,250)	-
TOTAL FUNDS	<u>1,386,899</u>	<u>(1,290,063)</u>	<u>96,836</u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	2,514	63,558	66,072
TOTAL FUNDS	<u>2,514</u>	<u>63,558</u>	<u>66,072</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,152,937	(1,089,379)	63,558
TOTAL FUNDS	<u>1,152,937</u>	<u>(1,089,379)</u>	<u>63,558</u>

THE JANE MOORE TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025****14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	2,514	160,394	162,908
TOTAL FUNDS	<u>2,514</u>	<u>160,394</u>	<u>162,908</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,492,586	(2,332,192)	160,394
Restricted funds			
National Lottery Grant	47,250	(47,250)	-
TOTAL FUNDS	<u>2,539,836</u>	<u>(2,379,442)</u>	<u>160,394</u>

15. RELATED PARTY DISCLOSURES

During the year, the charity entered into the following transactions with related parties:

- sales of £413,413 (2024: £157,282) were made to Moore House School Limited;
- rent of £67,500 (2024: £nil) was paid to Moore House School Limited.

At the year end, amounts due to related parties comprised of £45,775 due to JMT Care Services Limited, a company under common control.

THE JANE MOORE TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations		
Donations	24,858	261,090
Charitable activities		
Education fees	1,299,791	695,516
Rental income	15,000	13,750
Grants	47,250	-
Management fees	-	182,581
	<u>1,362,041</u>	<u>891,847</u>
Total incoming resources	1,386,899	1,152,937
EXPENDITURE		
Charitable activities		
Wages	648,016	517,199
Social security	68,351	50,314
Pensions	85,648	65,475
Rent and office costs	119,343	119,295
Light and heat	35,928	40,004
Telephone including mobiles	85,162	75,492
Postage and stationery	9,125	6,411
Sundries	3,688	1,416
Consultancy fees	59,692	55,026
Vehicle expenses	11,608	9,607
Staff expenses	3,637	15,387
Computing	4,191	2,080
Cleaning	11,340	9,551
Bad debts	-	9,449
Education costs	47,062	57,145
Childrens' expenses	28,612	4,090
Premises costs	59,385	48,328
Depreciation of motor vehicles	3,398	283
Bank charges	277	127
	<u>1,284,463</u>	<u>1,086,679</u>
Support costs		
Governance costs		
Auditors' remuneration	5,600	2,700

This page does not form part of the statutory financial statements

THE JANE MOORE TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	2025 £	2024 £
Total resources expended	1,290,063	1,089,379
Net income	96,836	63,558

This page does not form part of the statutory financial statements