

Registered Number 00991764

Registered Charity Number 262107

The George A Moore Foundation
Annual report
for the year ended 5 April 2014

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The George A Moore Foundation

Annual report for the year ended 5 April 2014

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The George A Moore Foundation

Trustees and directors and advisors for the year ended 5 April 2014

Trustees and directors

G A Moore
Mrs E Moore
J R Moore
P D Turner

Chief Administrator

Mrs A L James

Registered office

10 South Parade
Leeds
LS1 5QS

Independent auditor

BDO LLP
1 Bridgewater Place
Water Lane
LEEDS
LS11 5RU

Solicitors

Wrigleys
19 Cookridge Street
LEEDS
LS2 3AG

Bankers

HSBC
Park Row
Leeds
LS1 1LD

The George A Moore Foundation

Trustees' and directors' report for the year ended 5 April 2014

The trustees, who are also the directors of the company which is a registered charity, present their report and the audited financial statements for the year ended 5 April 2014. The financial statements comply with current statutory requirements, applicable Accounting Standards in the United Kingdom and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued by the Charity Commission for England & Wales, effective April 2005 (revised May 2008).

Objectives and activities

The George A Moore Foundation ("the Charity") is an unlimited company and registered charity, and was incorporated on 14 October 1970. The Charity is governed by its memorandum and articles of association.

The objectives of the Charity are to apply its income to charitable purposes and to assist and promote established charities. This is done by providing donations to other charities and organisations. The Charity consists of one general fund (unrestricted) and one expendable endowment fund.

In setting the Charity's objectives and planning its activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Grant making policy

As in previous years, the Charity continues to receive a large number of grant applications. The requests are reviewed at approximately three monthly intervals, prior to a trustees' meeting, when a shortlist of possible grants is considered. The majority of requests are unsolicited and all appeals are acknowledged, whatever their outcome.

The trustees have indicated their wish that donations should be restricted, for the main part, to the geographical areas of Yorkshire and the Isle of Man. The reason for the restriction is that this was the wish of the founder of the Charity who provided the expendable endowment funds. The restriction is due to the locations in which the founder lives or previously lived and therefore he wanted to give something back to these communities.

During the year the charity made 72 grants ranging in value up to £10,000 to organisations of various sizes. The charity also made a grant of £50,000 to Boston Charitable Foundation, a charity which awards grants to various organisations in the Isle of Man. This shows the significant number of charities and organisations assisted and therefore the public benefit that is being achieved as a result of the existence of this Charity. For most significant grants provided, greater than £5,000, the Chief Administrator will hold a meeting with the applicant to determine how the funds will be used to ensure that ultimately the users of the organisation benefit from the grant and to prevent mis-management of funds by the applicant.

The George A Moore Foundation

Trustees' and directors' report for the year ended 5 April 2014

(continued)

Review of business and future developments

The statement of financial activities for the year is set out on page 8.

The Charity's income has improved over the year following improved market conditions and grants payable have increased in line with the additional reserve. The Charity had a surplus in the year of £917,113 before taking account of the effects of unrealised changes in the values of investments held, which deducted £168,529 from the fund balances.

At 5 April 2014 the net assets of the Charity, including quoted assets at market value, were £6,876,634 (2013: £6,128,050) representing an increase of £748,584 during the year under review. The trustees are satisfied that there are adequate assets available to fulfil the obligations of the Charity.

Organisation

There are 6 employees of the Charity (2013: 6). See notes 1 and 2 for further details.

Reserves policy

The trustees note the guidance issued by the Charity Commission and the duty of the trustees to apply charitable funds within a reasonable time of receiving them.

Unrestricted funds are considered necessary by the trustees to:

- (a) provide funds that can be designated to specific projects to enable those projects to be undertaken at short notice;
- (b) increase the Charity's reserves to enable it to provide larger grants to important projects as and when they are agreed;
- (c) provide reserves to cover any shortfall in the value of expendable endowments arising from fluctuating markets, varying interest rates and other economic conditions; and
- (d) cover administration, fundraising and support costs without which the Charity could not function.

To this end the trustees prudently calculate the unrestricted reserves to be a value sufficient to:

- (a) provide a pool to cover the anticipated repair, maintenance and replacement costs of the Charity's fixed assets over a twelve month period;
- (b) provide a pool equal to not less than the charitable expenditure over the last two years from which funds can be designated to specific causes;
- (c) provide a pool to cover any diminution in the value of the expendable endowment arising from fluctuating markets, varying interest rates and other economic conditions that may be added to the expendable endowment; and
- (d) cover the administration, fundraising and support costs for a twelve month period.

The level of reserves and this reserves policy are monitored and reviewed by the trustees annually at a meeting of the trustees to ensure that they are adequate to fulfil the Charity's continuing obligations.

The George A Moore Foundation

Trustees' and directors' report for the year ended 5 April 2014 (continued)

Trustees and Directors

The trustees, who are also the directors of the Charity, are listed on page 1. Directors are appointed by the existing directors at their discretion as circumstances dictate.

Trustee training

The trustees have been in place for a number of years and therefore no specific training has taken place. However, following the changes as a result of the implementation of the Charities Act 2006 the trustees have used publications and discussions with their various advisors to increase their awareness.

Taxation status

The Charity is a registered charity and as its activities are entirely for charitable purposes, it is not liable to corporation tax.

Investment policy

The trustees review the investments held on a regular basis and if necessary obtain advice from financial advisors. The trustees' policy on investments is to obtain sufficient incoming resources to cover the Charity's overheads and to enable the Charity to continue providing a minimum level of grants. The trustees are satisfied with the incoming resources and increase in the value of investments in the current economic climate.

Charitable contributions

The contributions made by the Charity during the year for charitable purposes totalled £191,673 (2013: £96,598).

Risk management

The trustees have examined the major business risks that the Charity might face and confirm that the necessary systems are in place to lessen these risks.

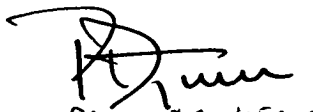
Provision of information to auditor

Each of the persons who are trustees at the time when this trustees' and directors' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the company's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee and director in order to be aware of any information needed by the company's auditor in connection with preparing their report and to establish that the company's auditor is aware of that information.

In preparing this report the trustees have taken advantage of the small companies exemption provided by s415A of the Companies Act 2006.

This report was approved by the board on 26 January 2015 and signed on its behalf.


PAUL DANIEL TURNER
Trustee

The George A Moore Foundation

Statement of trustees' responsibilities

The trustees (who are also directors of The George A Moore Foundation for the purposes of company law) are responsible for preparing the trustees' annual report 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the year. 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 accounting estimates that are reasonable and prudent, and
- prepare financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business

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

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

The George A Moore Foundation

Independent auditor's report to the members of The George A Moore Foundation

We have audited the financial statements of The George A Moore Foundation for the year ended 5 April 2014 which comprise the statement of financial activities, the balance sheet and the related notes. 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).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the statement of trustees' responsibilities, the trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2014 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 George A Moore Foundation

Independent auditor's report to the members of The George A Moore Foundation (continued)

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept in respect of the charity, 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; 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.

BDO LLP

Linda Cooper (Senior statutory auditor)
for and on behalf of BDO LLP, Statutory auditor
Leeds
United Kingdom

26 JANUARY 2015

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

The George A Moore Foundation

Statement of financial activities (incorporating an Income and Expenditure Account) for the year ended 5 April 2014

	Note	Unrestricted funds	Expendable endowment	Total	2013
		2014	2014	2014	2013
		£	£	£	£
Incoming resources from generated funds					
Bank and money market interest		36,460	-	36,460	53,252
Interest from investments		230,540	-	230,540	185,223
Dividends		26,931	-	26,931	27,064
Donations received		4,880	-	4,880	1,170
Gift Aid received		200	-	200	200
		299,011	-	299,011	266,909
Other incoming resources					
Previous pledge now withdrawn		36,632	-	36,632	5,000
Total incoming resources		335,643	-	335,643	271,909
Resources expended					
Charitable activities					
- grants payable		(191,673)	-	(191,673)	(96,598)
- support costs	4	(102,933)	-	(102,933)	(96,018)
Governance	4	(51,526)	-	(51,526)	(23,194)
Resources expended		(346,132)	-	(346,132)	(215,810)
Net (outgoings)/income and resources for the year		(10,489)	-	(10,489)	56,099
Other recognised gains and losses					
Realised gain on investment assets	7	-	927,602	927,602	-
Unrealised (loss)/ gain on investment assets	7	(24,535)	(143,994)	(168,529)	347,350
Retained (deficit)/surplus for the year	3	(35,024)	783,608	748,584	403,449
Fund balances brought forward at 5 April 2013					
		2,934,587	3,193,463	6,128,050	5,724,601
Fund balances carried forward at 5 April 2014					
		2,899,563	3,977,071	6,876,634	6,128,050

All of the results above are generated from continuing operations. The surplus for the year for Companies Act purposes comprises the net incoming resources for the year and the realised gain on investments and was £917,113 (2013: £56,099). The Charity has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented.

The George A Moore Foundation

Balance sheet as at 5 April 2014

Registered number 00991764

	Note	2014	2013
		£	£
Fixed assets			
Tangible assets	6	520	810
Investments	7	4,691,620	3,973,030
		4,692,140	3,973,840
Current assets			
Debtors	8	101,925	78,511
Cash held on deposit		2,000,000	2,000,000
Cash at bank and in hand		149,815	128,162
		2,251,740	2,206,673
Creditors: amounts falling due within one year	9	(67,246)	(52,463)
Net current assets		2,184,494	2,154,210
Net assets		6,876,634	6,128,050
Represented by:			
Unrestricted funds	10	2,899,563	2,934,587
Expendable endowment	10	3,977,071	3,193,463
Total funds		6,876,634	6,128,050

The financial statements were approved and authorised for issue by the board of trustees and were signed on its behalf on 26 January 2015


PAUL DANIEL TURNER
 Trustee

The George A Moore Foundation

Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006 and under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective April 2005 (revised May 2008), the Charities Act, and applicable accounting standards.

Fund Accounting

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Endowment funds represent those assets which must be held permanently by the Charity. Investment income is allocated as unrestricted.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of fixed assets is their purchase cost, together with any incidental expenses of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets on a straight line basis over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:

	%
Furniture and equipment	10 – 33 1/3
Computer equipment	33 1/3
Computer software	50

Assets held by the Charity are for charitable use.

Investments

Listed investments are stated at market value, taken as the average of the bid and offer price at the balance sheet date. Unrealised gains and losses are accounted for in the statement of financial activities.

Historical artefacts are stated at cost less provision for impairment.

Current asset investments are stated at cost less provision for impairment.

Investment income

Income from investments is accounted for as it is earned.

Voluntary income

Donations, legacies and other forms of voluntary income are credited to the statement of financial activities as they are received.

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Accounting policies (continued)

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Governance costs

Governance costs include expenditure on administration of the Charity and compliance with constitutional and statutory requirements, including audit and legal fees.

Support Costs

Support costs for the running of the Charity's activities include staff costs and establishment costs.

Grant Policy

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. The grants are accounted for where either the trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the Trust.

Cash flow statement

The Charity is exempt from preparing a cash flow statement under Financial Reporting Standard 1 because it is a small company as defined by the Companies Act 2006.

The George A Moore Foundation

Notes to the financial statements for the year ended 5 April 2014

1 Directors' emoluments

There were no emoluments receivable by the trustees and directors in the year (2013: £nil).

During the year emoluments of £51,100 (2013: £51,100) were paid to A L James, the daughter of G A Moore and E Moore and the sister of J R Moore, trustees, in respect of services obtained in her role as Chief Administrator. The remuneration level is reviewed annually by using comparisons against similar roles in the charities sector.

Out of pocket expenses were reimbursed to trustees as follows:

	2014	2013	2014	2013
	Number	Number	£	£
Transport, hotel and mobile telephone costs	2	2	827	794

2 Employee information

The average weekly number of persons, including trustees, employed by the Charity during the year, all of whom are involved in support services, was 6 (2013: 6).

Employment costs of all employees including executive directors and trustees were:

	2014	2013
	£	£
Wages and salaries	64,475	63,988
Social security costs	7,066	7,116
	71,541	71,104

None of the employees received emoluments in excess of £60,000 as defined for tax purposes in the year (2013: none).

The George A Moore Foundation

Notes to the financial statements for the year ended 5 April 2014 (continued)

3 Deficit / Surplus for the year

	2014	2013
	£	£
The deficit / surplus for the year is stated after charging:		
Depreciation of tangible fixed assets	290	505
Auditor's remuneration for audit services	6,000	5,880

4 Support and governance costs

	2014	2013
	£	£
Governance costs		
Audit fee	6,000	5,880
Investment management and related fees	45,511	17,299
Other	15	15
	51,526	23,194
Support costs		
Payroll	71,541	71,104
Establishment costs	2,794	2,761
Insurance	2,532	2,964
Telephone	3,228	1,917
Depreciation	290	505
Researching charitable activities	22,044	14,820
Other	504	1,947
	102,933	96,018

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Notes to the financial statements for the year ended 5 April 2014 (continued)

5 Taxation

The Charity is a registered charity and, as its activities are entirely for charitable purposes, it is not liable to corporation tax.

6 Tangible fixed assets

	Furniture and other equipment £
Cost	
At 6 April 2013	39,455
Additions in year	-
At 5 April 2014	39,455
Depreciation	
At 6 April 2013	38,645
Charge for the year	290
At 5 April 2014	38,935
Net book amounts at 5 April 2014	520
Net book amounts at 6 April 2013	810

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Notes to the financial statements for the year ended 5 April 2014

(continued)

7 Fixed asset investments

	2014	2013
	£	£
Historic artefacts	8,000	8,000
Listed investments	3,374,155	3,965,030
Cash	1,309,465	-
	4,691,620	3,973,030

The historic artefact comprises a scale model of HMS Illustrious.

The movements in listed fixed asset investments and cash during the year were as follows:

	Market value at 6 April 2013	Purchases at cost	Sale proceeds	Change in market value	Market value at 5 April 2014
	£	£	£	£	£
Retained investments	3,965,030	1,119,130	(2,469,078)	759,073	3,374,155
Cash	-	1,309,465	-	-	1,309,465
Total	3,965,030	2,428,595	(2,469,078)	759,073	4,683,620

Listed investments are quoted on The London Stock Exchange and are stated at market value, taken as the average of the bid and offer prices at the balance sheet date. The cost of these investments was £4,471,442 (2013: £3,064,283). They comprise fifteen investments of which the three largest are Rothschilds 9% PSG notes held at £288,200, Treasury 4% Strip held at £287,175 and Royal London Sterling Extra Yield Bond A Class held at £271,235. Other listed investments include British Government Treasury Stock, corporate bonds and managed funds.

During the year investments which had previously been fully written off were sold resulting in a realised gain of £1,017,500.

The total change in market value of £759,073 consists of overall net realised gains of £927,602 and unrealised losses of £168,529.

The George A Moore Foundation

Notes to the financial statements for the year ended 5 April 2014 (continued)

8 Debtors

	2014	2013
	£	£
Amounts falling due within one year		
Accrued investment income	99,960	77,340
Prepayments and accrued income	1,965	1,171
	101,925	78,511

9 Creditors: amounts falling due within one year

	2014	2013
	£	£
Accruals	64,928	50,279
Other tax and social security	2,318	2,184
	67,246	52,463

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Notes to the financial statements for the year ended 5 April 2014 (continued)

10 Statement of funds

	At 5 April 2013	Income	Expenditure	Realised gains	Investment valuation change	At 5 April 2014
	£	£	£	£	£	£
Unrestricted fund	2,934,587	335,643	(346,132)	-	(24,535)	2,899,563
Expendable endowment	3,193,463	-	-	927,602	(143,994)	3,977,071
Total	6,128,050	335,643	(346,132)	927,602	(168,529)	6,876,634

The unrestricted fund represents free funds that are not designated for any particular purpose.

The expendable endowment fund represents those assets, principally investments, which must be held permanently by the Charity. Income arising from the endowment fund can be used in accordance with the objects of the Charity and is included as unrestricted income. Any realised or unrealised gains or losses arising on an investment form part of the fund which holds that investment.

11 Analysis of the net assets between funds

The net assets are held for the various funds as follows:

	Tangible Assets	Investments	Net current assets	2014 Total	2013 Total
	£	£	£	£	£
Unrestricted funds	520	1,063,487	1,835,556	2,899,563	2,934,587
Expendable endowment	-	3,628,133	348,938	3,977,071	3,193,463
Total	520	4,691,620	2,184,494	6,876,634	6,128,050

The George A Moore Foundation

Notes to the financial statements for the year ended 5 April 2014

(continued)

12 Related party transactions

In the year ended 5 April 2014, the Charity entered into the following transactions with companies with at least one common director / trustee as follows;

The Charity made donations of £30,000 (2013: £nil) to Boston Charitable Foundation, a charity of which G A Moore, E Moore and J R Moore are trustees.

The Charity has rented office space from Mrs A L James (see note 1) during the year for £2,794 (2013: £2,761) and there was a prepayment at 5 April 2014 of £680 (Accrual 2013: £708).

The George A Moore Foundation

Appendix A: Charitable donations - year ended 5 April 2014

	£
Ability Net	1,000
Alzheimers Research UK	1,000
Arthritis Research UK	3,000
ASBAH - Association for Spina Bifida and Hydrocephalus (Shine)	1,000
Association of Wheelchair Children	1,000
BAAF	2,000
Barnardo's	1,500
Boston Charitable Foundation Annual Grant	30,000
Boston Ch Foundation	20,000
Boys and Girls Club, Hunslet	2,500
Brain Wave	1,000
Brathay	1,500
British Heart Foundation	1,000
British Judo Trust	1,000
Caring for life - Crag house farm	10,000
Castle School, Knaresborough (Book)	3,137
Child Brain injury trust	1,500
Children's Heart Surgery Fund	500
Clothing Solutions	1,000
CORE	1,000
d:side	1,000
Deafblind UK	1,050
Diabetes UK	2,000
Epilepsy Action	2,000
Ethel Trust Community Barges, The	1,000
Exodus Project, The	1,000
Fare Share Yorkshire (formerly Crisis Fare Share)	1,000
FEVA	1,500
Harrogate Homeless Project	2,000
Headway	1,000
Hollybank Trust	2,095
Horizon Life Training	3,750
Horlicap - Bluecoat Wood Nurseries	500
IDAS - Independent Domestic Abuse Society	1,000
Leonard Cheshire (N.E. & Yorkshire Region)	1,000
Lions international	2,000
Lydgate Special School, Kirklees	1,000
Macmillan	20,000
Macmillan cancer support	10,000
Marine Conversation Society	1,000
Mother Shipton Statue	1,000
National Eye Research Centre (Yorkshire)	1,000
National Search & Rescue Dog Association	2,000
National Talking Newspapers and Magazines	1,000
Next Steps	1,000
Nidd Valley Methodist Circuit - Bilton Area	1,000
NYCC - Harrogate Library	1,000
Parents for inclusive play activities	3,000

The George A Moore Foundation

RNIB	1,000
Royal British Legion, Knaresborough Branch	267
Royal voluntary service	1,000
Seachange Community Trust	1,000
Selby Abbey	1,000
SIA - Spinal Injuries Association	1,000
SignHealth	1,000
St Johns Church Choir	1,200
St. Helens Church	10,000
Stroke Association, The	1,000
Sulby & District Rifle Club	100
Sulby Horticultural Show	250
Survivors of Bereavement by Suicide	1,000
Sustrans	3,000
Teenage Cancer Trust	2,000
Tockwith & District Society Show	2,000
Toy Library Bradford	1,000
Ulleskelf Playing Fields - PUSH	1,000
University of Bradford - Crocus Appeal	2,500
Volunteer Reading Help - Beanstalk	2,724
Wadsworth Community Association	1,000
West Yorkshire Forget Me Not Trust, The	600
Wharfedale Scout Sailing Centre	1,500
White Ensign Association Limited	2,500
Wethersea & District Disability Action Group	500
	<hr/>
	191,673