SCOTTS PROJECT TRUST

England & Wales · Charity number 1051947

Details

Other names	SCOTTS PROJECT LIMITED
Status	Registered
Legal form	Charitable company
Company number	03143819
Registered	1996-01-12
Register	View on the Charity Commission register

Contact

Address	Scotts Project Trust Delarue Close Shipbourne Tonbridge TN11 9NN
Phone	01732367917
Email	info@scottsprojecttrust.org.uk
Website	www.scottsproject.org.uk

Activities

Objects: TO ESTABLISH A HOME OR HOMES TO PROVIDE EITHER TEMPORARY OR PERMANENT RESIDENCE OR RESIDENCES FOR HANDICAPPED PERSONS AND TO MAKE PROVISION FOR THE MAINTENANCE AND EDUCATION OF SUCH PERSONS AND THEIR MEDICAL AND NURSING NEEDS.

Activities: Scotts Project Trust provides services for adults with a learning disability, including~a residential care home; ~Day Services providing training for those in the Trust's residential homes and others in the local community; and~ a supported living service providing high quality housing and support for those choosing to live more independently in the community.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Accommodation/housing
- **Who:** People With Disabilities

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Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,517,662	£2,262,287	£5,102,929	82
2024-03-31	£2,231,431	£2,110,135	£4,847,554	79
2023-03-31	£1,944,687	£1,872,323	£4,726,258	76
2022-03-31	£1,878,211	£1,742,525	£4,653,894	75
2021-03-31	£1,875,437	£1,639,813	£4,518,208	44

Trustees

Name	Role	Appointed
TOM HOPPE	Chair	2010-03-13
Derek Neil McMenamin		2015-01-16
KEITH ARCHIBALD RITCHIE		2023-05-12
Liam Slattery		2022-06-24
MARTIN WILLIAM MILES		2018-02-28
Michael William Pavey		2020-09-25
NICHOLAS WARD		2005-11-19
Peter Anthony Curtis Bibb		2020-05-15
Sue Bourne		2014-09-27

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SCOTTS PROJECT TRUST

England & Wales - Charity number 1051947

Accounts

SCOTTS PROJECT TRUST

TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

SCOTTS PROJECT TRUST (A COMPANY LIMITED BY GUARANTEE)

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Life President	Jill Scott
Trustees	Tom Hoppe, Chairman Nick Ward Susan Bourne Derek McMenamin Andrew Blevins Peter Bibb Auxilia Muganiwah Martin Miles Richard Tapsfield Mick Pavey Liam Slattery Keith Ritchie
Company Registered Number	03143819
Charity Registered Number	1051947
Registered Office	Scotts Office Delarue Close Tonbridge TN11 9NN
Company Secretary	Nick Ward
Website/email address	www.scottsproject.org.uk info@scottsprojecttrust.org.uk
Independent auditors	Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge TN9 1BE
Bankers	Handelsbanken First Floor, 50-52 London Road Bligh's Meadow Sevenoaks TN13 1AS
Solicitors	Thomson Snell & Passmore LLP 3 Lonsdale Gardens Tunbridge Wells TN1 1NX
Senior Management Team	Mark Allen: Chief Executive Officer Graham Funnell: Registered Manager Clare Tallent: Manager, Day Service Skills and Activities Elizabeth Paler: Finance and General Manager

Trustees' Report

The Trustees (who are also directors of the charity for the purposes of the Companies Act 2006) present their Annual Report together with the audited financial statements of Scotts Project Trust ('the Trust') for the year ended 31 March 2025. The Trustees confirm that the Annual Report and financial statements of the Trust comply with the current statutory requirements, the requirements of the Trust's governing document and 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)" (1 January 2019) (Charities SORP (FRS 102)). The legal and administrative information on page 1 of this document forms part of this Report.

Our Objectives

Our vision is that people with a learning disability should gain the confidence and independence to lead fulfilled, happy lives. The Charity's Objectives are the relief of those in need by reason of a learning disability specifically restricted to the following:

- To establish and operate a home or homes to provide either temporary or permanent residence or residences in England for persons with a learning disability.
- To establish and operate shared or individual, permanent, or temporary, independent living accommodation in England for persons with a learning disability.
- To establish and operate a domiciliary care and support service in England for persons with a learning disability in their own homes or in accommodation provided by others.
- To establish and operate a respite care and support service and support in England for persons with a learning disability who are cared for and supported by their family or other carers.
- To establish and operate day services in England for persons with a learning disability including without limitation services promoting and supporting their wellbeing, goals and aspirations, recreation or other leisure time occupation, life and work skills, education, independence, social interactions and general personal development; and to make provision for the maintenance, care and support of such persons and their medical and nursing needs (whether with or without associated or ancillary services to their families, dependents and carers) and for their travel to and from the charity's premises or elsewhere for social, recreational or leisure purposes.
- To provide training, advice, support, co-operation, and other assistance in England in any way connected with or calculated to benefit persons with a learning disability.

The needs of adults with a learning disability drives everything we do.

Our mission is to provide an excellent, supportive service and a nurturing environment so the people who use our service can get the most from life. Our values reflect our vision and mission, shaping every aspect of our work:

- Care: people who live in one of our houses or use Day Services at Scotts should enjoy homelike surroundings, be supported in a way that meets their individual needs and develop mutually enjoyable relationships.
- Support: each person should be valued as an individual and can expect their mental, physical, and emotional needs to be understood and supported in a way that recognises the person rather than their physical or intellectual limitations.
- Develop: we support people with a learning disability to choose how to live their own lives, as independently as they can, and to play a full part in the wider community.

Structure, Governance and Management

Constitution

The Trust was incorporated in January 1996 as a company limited by guarantee. The Trust changed its name from Scotts Project Limited to Scotts Project Trust as from April 2001. The principal office of the Trust is Scotts Office, Delarue Close, Tonbridge, Kent TN11 9NN. The Trustees are also directors of the Trust for the purposes of company law.

The governing document of the Trust is the Articles of Association. In accordance with good practice, a review of the Trust's governance took place in the second half of 2023, with a few relatively small changes made to the Code of Governance. It was finalised at the Trustee Meeting on 5 April 2024. The charity's Objects are noted on page 2.

The Trustees

This year saw no Trustees step down from the Trustee Board, and no new Trustees join. Induction and training of new Trustees is undertaken in discussions with existing Trustees and managers, and by attending Trustee and committee meetings. The Trustees, all of whom are unpaid volunteers, are elected for a period of three years. Under the Articles one third of the Trustees will retire each year at the AGM.

Organisational structure and decision making

Trustee meetings are held approximately every two months or more often if required, at which decisions are taken regarding matters of policy and major capital expenditure, as well as reviewing financial and management accounts and budget plans, and the minutes of committee meetings. The Chief Executive and Senior Management meet regularly to oversee the day-to-day running of the Trust, including the management of the residential care home, supported independence service and Day Services. Compliance with the requirements of the Care Quality Commission (CQC) and relevant local authorities is regularly reviewed. Committees oversee key functions. At least one Trustee and one Senior Manager sit on each committee. Where possible and appropriate, our residents and students are also represented.

The Finance and General Purposes Committee ("F&GP") meets regularly and is responsible for overseeing the financial management and administration of all the Trust's activities. F&GP takes responsibility for the maintenance and management of the Trust's property and assets, budgeting, performance, and risk reporting. F&GP is also responsible for remuneration policy and sets the pay and remuneration of key management personnel.

The Health and Safety Committee meets at least four times a year to co-ordinate the Trust's health and safety policies, procedures, and practices in compliance with current legislation. Accidents and incidents (if any) are reviewed together with any required actions. The Trust's external health and safety advisers provide recommendations and reports to the committee periodically. In addition the Trust's Internal Auditor attends meetings.

The Care and Safeguarding Committee provides oversight of the Trust's care standards, practices and safeguarding policies including their review and updating, and reviews and directs the Internal Audit function. It meets at least four times a year and provides assurance to Trustees that safeguarding and care are of a high standard.

Quality assurance

The Trustees strive to ensure that a high standard of service is achieved and maintained in all areas of the Trust's work. The Trustees ensure that the Trust satisfies all current legislative and regulatory requirements, including the specific requirements of the CQC. Each service has a designated Trustee who has oversight responsibility for that service.

Our experienced Internal Auditor undertakes independent audits of the Trust's standards of care and compliance with regulatory requirements; in addition, they provide support for managers who wish to discuss aspects of their service provision. The audits include talking to the people who use our services and checking records; there is an opportunity to meet staff and the registered manager. The Internal Auditor reports to the CEO, but also has direct access to the Chair of Trustees, attends Trustee meetings annually to discuss findings and recommendations, and attends the Care and Safeguarding committee. An external HR consultant is engaged to provide advice. From time to time, an external safeguarding expert has been consulted to review policies.

Our Services and Activities

We run three closely linked services:

St Peter's Row

St Peter's Row is home to fifteen adults. Although registered and managed as a single residential care home, it comprises a terrace of three houses which are distinct households, each with its own character and a daily routine planned by residents and staff. The houses have their own kitchens and sitting rooms and every resident has their own bedroom, which is private. Everyone uses the attractive shared patio and garden. Residents are actively involved in sharing their needs and wishes, and the staff team tailor their support accordingly.

Many residents choose to get involved in sessions at the Day Services, or activities provided by other organisations, and staff provide support for trips to events like concerts and pantomimes, and summer holidays. We encourage people to live as independently as they can, and residents may choose to move to our supported living service.

> *"The staff are always welcoming and take time to update things as our daughter is non-communicating. Scotts is a role model for residential care. Well done everyone."*
>
> *Parent of Resident*

Supported Living

The Supported Independence Service is based in two adjacent detached houses, Oaks and Willows, near the main Scotts site. Four people share each house and there is also a studio flat. This service is a very effective step towards living independently, and staff support each person to meet the goals they set for themselves. For example, someone might want to do their own shopping and cooking, volunteer or go to college, or get involved in social activities. As at St Peter's Row, each tenant has their own bedroom, and each household shares a kitchen, a sitting room, and a garden. Several tenants take part in classes and sessions at the Day Services. Oaks and Willows are a short bus journey away from the centre of Tonbridge, so tenants can easily get to the local leisure centre, for example, or meet friends in town.

> *"The 3 most important things about the care at Scotts is the quality of relationships, the staff understanding of residents and the 'homely' feel."*
>
> *Parent of Resident*

Day Services

Day Services is our on-site hub for learning and socialising. Around 85 Service Users attend every week, enjoying a range of sessions that might be focused on fun or friendship, or supporting them to learn how to do everything from managing their laundry to safely accessing the internet; skills which help them to live as independently as possible. The sessions run each weekday with gardening, dance and drama and journalism among the most popular. We aim to provide an excellent, personalised service. The focus is on gaining confidence as well as essential life skills, and our lively drama and dance classes are a distinctive part of what makes Scotts so special. People with a learning disability can easily become socially isolated, so activities like sports, games and singing at lunchtime offer an important chance to enjoy existing friendships and form new ones. Our Coffee Shop is open to the public on Wednesday mornings, helping students gain valuable work experience in a safe environment.

"I enjoy coming to Scotts Day Services because I love you all !
Scotts Service User"

79% of students feel more independent since coming to Scotts

Providing Public Benefit

The Trust's services are open to adults with a learning disability, and we cater for people with a wide range of needs. The Trust's Founder, Jill Scott MBE, developed the services to have a Christian ethos, which they retain; however, we are an inclusive charity, and we provide our services irrespective of race, gender, sexual orientation, religion, or belief.

The Trustees decide on objectives and activities that benefit people who live in the Trust's houses and attend its Day Services, in accordance with the Charity Commission's guidance on public benefit. The Delarue Hall and the Barn are offered for hire to the local community and are popular venues for clubs and societies as well as one off events. The Changing Places facility is available to the public during opening hours, and the whole of the Barn and Hall are fully accessible to all Service Users.

Our Staff

The staff at Scotts are key to the homely and caring ethos of the Trust and the work of many of them has been outstanding. Their flexibility, dedication, care, and hard work have kept our Service Users safe, fulfilled, and happy. The Trustees would like to thank all the staff for their dedication and the difference they make to everyone who uses the Trust's services. Our high-quality service is made possible by their hard-work and commitment. The senior management have worked hard to increase efficiency in support operations that, in turn, has allowed the Trust to maximise pay increases, add ancillary benefits such as Benenden healthcare and provide opportunities to develop skills externally that may benefit Service Users. The Trust regularly reviews the training and development needs of staff beyond statutory and regulatory requirements.

Our Volunteers

Scotts is fortunate to benefit from the support of our volunteers, and the Trustees are grateful for the time and energy they offer. In the Day Services, volunteers support clubs and activities and support sessions and special events. In addition, pupils from Tonbridge Grammar School and Tonbridge School continue to provide invaluable help to our students as part of their community outreach programmes.

"The people make Scotts special.
Parent of Day Service Student"

Engaging with the Community

The community engagement activities are vital to ensure that we can continue to build and sustain links within the community and with organisations for mutual benefit. The charity's profile continues to grow within the local community. This was evident through the support received from a range of organisations including local businesses, schools and community-led groups throughout the year including Tonbridge Lions, Kent Advanced Motorcycle Group who come to visit the residents twice a year, and volunteers from Handelsbanken to help with refreshing and updating our facilities. One of the biggest benefits to our people is the opportunity to meet different groups from the community and interact with them.

Trustees' Report

Review of the Year

Strategic Plan

The Strategic Plan for the period 2020 to 2025 was agreed by the Trustees in the autumn of 2019, and the objectives set out therein remained our objectives throughout the period. There were no material changes to the Strategic Plan in 2024/25. The Trustees have resolved to extend the 2020 to 2025 plan in its current form for a further 12 months.

Environmental Assessment

A survey of the current state of the buildings' energy efficiency and insulation showed that the basic, widely recommended measures were already in place. Each year, consideration is given to the addition of further measures, such as the installation of solar panels, and quotes obtained but so far these have been deemed to be uneconomic. The Finance and General Purposes committee will continue to review the cost/benefit analysis for these and other measures in the future.

Improving our Facilities

Residential care (St Peter's Row)

A working party reviewed improvements to St Peter's Row to support accessibility for users to all parts of the houses. They recommended that 2 of the bathrooms were upgraded to wet rooms and the kitchen in one of the houses was replaced as it was over 20 years old and showing signs of wear and tear. The first bathroom was completed in the summer of 2023, and has made a huge difference to the lives of the residents. We are currently fundraising for the other bathroom and the kitchen replacement and hope to be able to complete both during 2025-26. Meanwhile, the continued updating of the décor and furnishings has taken place, including the replacement of carpets, blinds, and redecorating of various rooms. Work has also taken place in the garden area to improve the lawns and beds, and a new garden swing purchased for the residents.

Day Services - Transforming the Barn Garden

A project to extend and enhance our Barn Garden facilities to provide a greater outdoor session space for our Service Users was fully completed in the summer 2024. The improvements have enabled our Service Users to gain new skills, participate in outdoor activities and enjoy social interaction.

Our thanks to all supporters and funders for allowing us to achieve this project including Edward Gosling, Tonbridge Lions, Fidelity, Enterprise 21, The John Clemence Charitable Trust, Waitrose, Kent Community Foundation and the Card Factory.

These improvements have provided a more cohesive session space with much improved access for wheelchairs, a refurbished building in which gardening sessions can take place, new storage and potting shed, planters and a greenhouse that allow wheelchair users to access them. It also provides a lovely space for quiet times and lunches which are all important for the well-being and enjoyment of our Service Users.

New sessions increase capacity in Day Services

We have introduced two new sessions - Art and Life Skills. This has increased both the capacity and variety of sessions offered, enabling us to give 18 more Service Users the opportunity to come to Scotts. During the Christmas period, our Service Users helped to sell their artwork at the Tonbridge School craft fair, enjoying the opportunity to meet new people and make a profit.

Supported Independence Service (Oaks and Willows)

We have continued to improve the general decoration of the houses, guided by the tenants and our internal reviews. Led by the tenants, supported by their key workers, further improvements this year have included, in the Oaks - the redecoration of all communal areas including the living room. In the Willows, a new step-in bath and shower in the main bathroom was installed which is proving to be a huge success. There was also a new boiler and water tank installed as very old, original and uneconomic models were in place. A new shed was also built in the Willows to replace the old one which was beyond economic repair.

Technology

This year we have been focusing on replacing hardware for our staff, as our existing equipment was old and used Windows 10, which will no longer be supported by Microsoft after October 2025.

In addition, we were able to replace and upgrade some of our Day Services IT Session computers. These new versatile laptops can now be seamlessly moved between sessions, transforming into tablets with the touch of a button, complete with stylus pens for enhanced interaction. We have upgraded our software, opening a world of possibilities for our students to explore. Plus, the installation of new touch screen monitors has made our computer sessions more inclusive and engaging for all our Service Users. The students do a different task each week depending on the time of year e.g., making calendars or making Christmas cards where they photoshop pictures of themselves.

We are so grateful to the National Lottery Community Fund and the Kent Community Foundation for their support in helping us to do this.

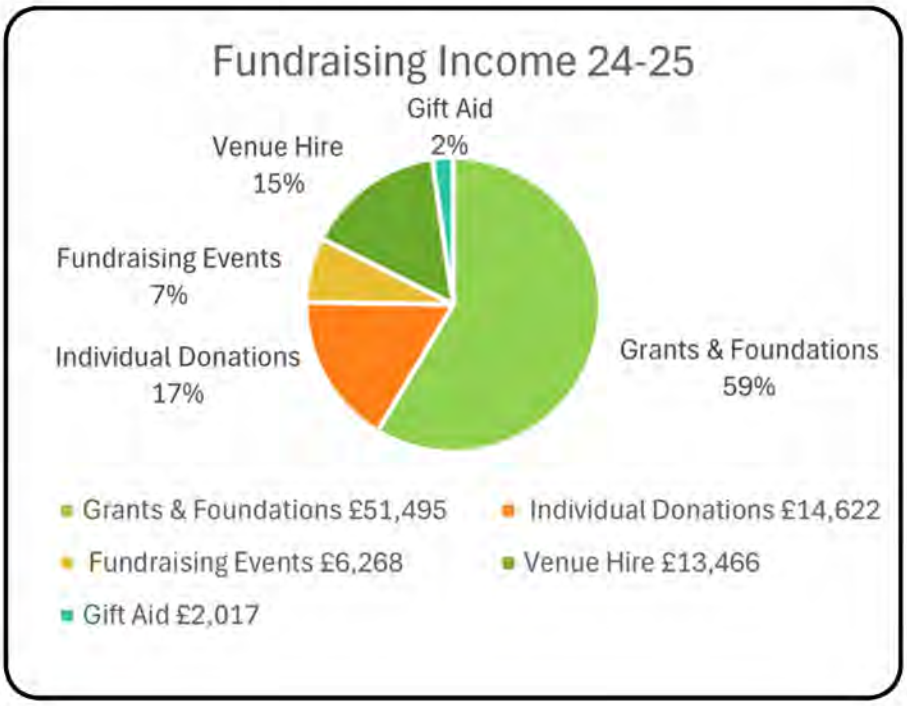
We have also been able to introduce a new annual leave app for the staff, and progress has been made on building a new staff rota app which will be rolled out in 2025.

Fundraising, Community Engagement & PR

In 2024-2025, we completed a full year of fundraising utilising three main streams: Charitable Trusts and Foundations, Community & Event fundraising, and regular/individual donations.

Funding from local authority fees fails to cover the cost of our service provision, and so, to care for our people in the way in which we believe to be right, and to maintain and improve our facilities, we need to raise funds continually.

Fundraising provides our residents and those attending the Day Service with an environment in which they can enjoy life, facilities that offer the privacy and dignity they deserve, and the opportunity to look forward to a brighter future. Keeping our buildings, grounds and essential equipment in good condition is a costly business. Our budget for this is approximately £70,000 every year, for which funds are raised largely in our local community.



<u>Grants & Foundations</u>
Support from charitable trusts and organisations is extremely valuable to us, as it enables Scotts to undertake essential works and improvements to the facilities and services that enhances the support we offer our people.

We wish to thank the following Grant Funders for their support during 2024-25.

- *National Lottery*
- *Green Family Fund*
- *Oliver Ford Foundation*
- *Whitehead Monckton Charitable Foundation*
- *Kent Community Foundation*
- *The Clemence Charitable Trust*
- *Edward Gosling*

Regular and One-Off Donations

Donations have been received by individuals who regularly donate to us on a monthly or yearly basis. Many of these donors are friends and family of students or residents. The majority of donations that come through this way are unrestricted and therefore can contribute to our core costs, this is becoming increasingly important due to the rise in the cost of living, recruitment and staff costs.

Venue Hire

The Hall and Barn are each available for private hire, either for one-off or regular events. The one-off events mostly consist of children's birthday parties and low-key evening functions, and the regular events include martial arts, crafters and wellbeing classes. We aim to raise c. £10,000 per annum from the venue hire. In 2024-25, we were thrilled to have raised a total of £13,466.

"A huge part of the success was just how perfect this venue was from the amount of space, facilities, access & parking. There was nothing more I could have wished for from a venue for an event like this!"

Community & Events Fundraising

On Saturday, 17th August 2024, the Scotts Annual Summer Fete brought together residents, staff, friends, and family for a day of fun and celebration. The event was a perfect chance to mingle and take part in a variety of engaging activities, while students proudly displayed their artistic talents too. The fete featured an array of stalls and activities, including games, a refreshing lemonade stand, a tempting cake stall, charming bric-a-brac, exquisite jewellery, a bottle stall, a fun "guess the names of the teddy twins" challenge, cream teas and a raffle. We were also delighted to have great music from the Kent Saxophone Quartet and singers Jo Cox and Charlotte Harvey. The event was a great success raising £1,779.

Dragon Boat Race

On 4th September, a team of enthusiastic paddlers competed against twenty-one local teams at the Annual Dragon Boat Race on the River Medway at Tonbridge. It was a fabulous day out, and the event allowed Scotts to network within the local community whilst having a lot of fun and providing a fundraising opportunity. With thanks to our friends at Handelsbanken the team raised almost £1,000.

Italian themed Quiz Night

An Italian-themed quiz night took place on Friday 4th October at Scotts. 10 teams consisting of 83 guests signed up to support the event. Volunteer Jonathan Virgo was the ultimate Quizmaster for the evening which raised a grand total of £3,215. We plan to run events like this throughout the year to raise vital funds for the charity as well as raise awareness of the work of Scotts within the local community.

Support from Local Organisations

Scotts were so grateful to receive support from local organisations such as the Kent Advanced Motorcycle Group, Tonbridge Bowling Club, Tonbridge Lions and Kent Community Police. Our Service Users value the opportunity to meet different groups from the community and interact with them.

"The generosity of the group has blown us away, the biggest benefit for our residents is seeing the bikers and meeting the riders."

Residential Manager

Local School Engagement

Our Day Services team were delighted to work with **Tonbridge School** for another year. On Wednesday 3rd July 2024 we were once again thrilled to be invited to take part in activities with the students and staff at Tonbridge School. Our students and families attended the Family Fun Day with activities on the day including rounders, 'beat the goalie' and crafts. In the afternoon, the group had the opportunity to meet up with the Duck and Dog display team where the students got to watch the amazing skills of the dogs manoeuvring the ducks around various obstacles. We are grateful to the boys and staff for making it a special day.

We are also thrilled to be supported this year by the students and the school AV department in coming to Scotts to film a new promotional video which will be used on the new website and across our communications channels. The team have already visited to film our Founder, Jill Scott MBE and will be returning in the summer to film an aerial shot of the site.

Since 2005, **Tonbridge Grammar School** has been proud to support Scotts Project Trust, through a variety of engaging and meaningful activities, including British Sign Language (BSL) sessions, sport sessions, and arts and crafts workshops. The ongoing collaboration has been a highly enriching experience for the Tonbridge Grammar School students. It has allowed them to develop a deeper understanding of disability and the challenges faced by individuals with learning disabilities and communication barriers.

In December, the School's rock band, 'Trip Hazard' provided an afternoon of entertainment, adding a new dimension to our collaboration. The performance was a lively and engaging event that brought both students and staff together for a fun and celebratory atmosphere.

"Volunteering at Scotts has really developed my socialising skills and helped me overcome my fears. Also, I learned a lot about socialising with people with learning and physical disabilities and I was able to reflect on how society views them."

Volunteer student

In addition, we are delighted to have been selected as the Charity of the Year for **Hilden Grange Preparatory School** for 2024-25. So far during the year, we have been invited to speak to their students about Scotts Project Trust at two morning assemblies. Our students also organised a dance session for Year 2. In the afternoon Year 4 students joined us in our music session, including Alex T doing a breakdancing display. A week later (when the weather was better) our gardening group went to the school and helped their students plant up raised beds.

Alex is a young breakdancer, who has represented Great Britain at international competitions such as the Kidz World Breaking Championships in Slovenia. With his mum and dad, Alex led three fun breakdance workshops with students from Scotts, carers, and staff – teaching them cool new skills. He also set up a fundraising page for Scotts and raised a fantastic £1,416.05.

In addition, the school have arranged a variety of other fundraising activities including a sponsored walk, nativity collection, and a charity fair where the students designed and made games such as human fruit machine, sold cakes and cookies and arranged sports challenges including how many basketballs into the net and beat the goalie. The students raised an incredible £1,141.89.

Light the Candle

Each year we hold a special service which brings everyone together to celebrate the founding of Scotts and the start of the Christmas period here at Scotts. It's a time when our community can gather, share in the joy of music, and reflect on the past year. We were delighted to welcome local MP Tom Tugendhat to the event this year; he continues to be a long-time supporter of Scotts.

During the service, a candle is lit by our Founder, Jill Scott MBE alongside supporters. It symbolizes the guidance and inspiration that led to the creation of Scotts and serves as a reminder of the vision and dedication of our Jill and her husband Denis. This act of lighting the candle can be a poignant moment during the service, encouraging everyone to reflect on the origins of Scotts and the journey it has taken since then. It also highlights the importance of remembering and honouring the past while looking forward to the future with hope and optimism.

Plans for future financial periods

Strategic plan

The Strategic Plan for the period 2020 to 2025 was agreed by the Trustees in the autumn of 2019, and the objectives set out therein remained our objectives throughout the period. There were no material changes to the Strategic Plan in 2024/25. The Trustees have resolved to extend the 2020 to 2025 plan in its current form for a further 12 months.

Environmental Assessment

A new Environmental Assessment survey will be conducted during 2025 considering the addition of further sustainable energy measures, such as the installation of solar panels, heat pumps etc. The Finance and General Purposes committee will continue to review the cost/benefit analysis for these and other measures in the future.

Improving our facilities

Residential Care (St Peter's Row)
A project for St. Peter's Row has been launched to upgrade another bathroom to become a fully accessible wet room, the kitchen (originally installed when SPR was built) will be replaced and an air-conditioning unit installed in a very sunny lounge. The likely cost of this project will be around £45,000. The accessible wet room will maintain the safety for our residents; encourage further independence; provide comfort and most importantly ensure our facilities meet their needs. The aim is to create a functioning kitchen space that provides a calm and relaxing environment for our residents, particularly those with autism and dementia. Continued updating of the décor and furnishings will take place.

Supported Independence Service (Oaks and Willows)
An improvement project will be launched to replace the boiler in the independent flat at The Oaks. We are looking to install a new Grade A+ emissions gas boiler and raising funds to cover the costs of c. £6k. In addition, we are looking to raise funds to replace the soffits and fascias at the Willows house.

Day Services
Repairs to the floor, roof and walls of the Hall may be needed, as it begins to show its age, and we build towards a full refurbishment project which is most likely to be in 2025-2027. We are fundraising for equipment for a new session, Movement and Relaxation, including yoga mats and also to replace some equipment for the sensory room.

Technology

Scotts is upgrading its technology with in-house apps and external solutions to provide better services to staff and Service Users. This includes a staff rota system, a staff signing-in app, an upgrade of the Scotts' website and a new online care records system.

Fundraising & Marketing

In 2025, we celebrate Scotts 35th anniversary which we will be marking with some themed events, including a Birthday Tea for the Founder of Scotts, Jill Scott MBE in April and Light the Candle in December.

In November 2024, the charity employed Karen Wallin as its new part time Fundraising, Community Engagement and PR Manager to oversee and deliver our Fundraising & Marketing strategy. The Trustees welcome Karen to her role.

Website

Scotts will be devoting time this year to complete and launch its new website. Changes include a clearer and smoother route for people wishing to donate to the charity by integrating the third party fundraising platform Just Giving. This will also allow users to set up recurring donations more easily. Just Giving will allow individuals and companies fundraising for the charity to set up pages to promote and manage campaigns. The objectives of the website are to share news, information, and events and to celebrate the achievements of our fundraisers, volunteers, students, residents, staff, and support received from the local community. We will also be updating all our marketing collateral, information and brochures, and Tonbridge School has very kindly offered to support the making of a new promotional video for us.

Venue Hire

As noted earlier, Scotts now has a steady stream of regular hall hirers throughout each month. The focus will now be on nurturing those relationships to create positive PR and to secure the bookings monthly.

Community & Events Fundraising

We shall be working to increase our fundraising efforts in the next year, exploring other types of events and initiatives. We will meet with key partners (local, corporate and schools) and look to identify Charity of the Year opportunities; explore new networks, and fundraising platforms like Benevity, Neighbourly and Work for Good to attract new supporters and ensure the website has an easy signup process for challenges. We will utilise the charity's 35th anniversary to leverage further support.

Hilden Grange School Charity of the Year

To complete a fantastic year of support to our charity, the school will be hosting a sponsored walk on 23rd May. They will be planning activities around the field to remind them of the sessions that Scotts does with its students e.g. music, art, dance, gardening and friendship. The students will be also doing fitness challenges for their science week during mental health week entitled 'Healthy body – Healthy mind'.

Charity of the Year – Wildernesse Golf Club 2025

We are thrilled to have been selected as one of The Wildernesse Golf Club's charities this year by the Ladies Captain Lucy Weston. The club will be raising funds through their Charity Golf Day and a gala dinner in October.

Summer Fete 16th August 2025

The Annual Summer Fete will again take place, and we will be celebrating this year's 35th Anniversary. Last year's fete was a tremendous success as it brought the local community together. Activities will include performance from a brass band, two classic cars on display with thanks to Tonbridge Lions, art displays, bric-a-brac and various games.

Tonbridge School Giving Day 2025

This event has previously been enjoyed by staff, Service Users and their families, as well as strengthening our partnership with Tonbridge School. It provides an important opportunity for our Service Users to try new things and engage with the wider community, and for families to socialise.

Tonbridge Lions Summer Fete 1st June 2025

We will be taking part in the Tonbridge Lions Fete for the first time on 1st June. They expect over 1,000 members of the public to come on the day and so we will be using this as an opportunity to "fun"raise with an old-style fete game, 'Splat the Rat', for the children and to promote working in care to the public on the day.

Dragon Boat Race 7th September 2025

We are delighted that this year the Scotts' boat will be sponsored by local Tonbridge based IT company, CHS Networks Ltd who have agreed to paddle and raise funds for the charity.

Light the Candle 6th December 2025

A special service which brings together Service Users, families and supporters to celebrate the guidance and inspiration that led to the creation of Scotts and serves as a reminder of the vision and dedication of our Founder, Jill Scott MBE. It's also a time when our community can gather, share in the joy of music, and reflect on the past year.

92% OF STUDENTS FEEL THE SESSIONS THEY ATTEND SUPPORT THEIR CARE PLAN AND PERSONAL INTERESTS.

Governance of Fundraising

Fundraising Disclosure

The Charity has continued to raise funds to support its ongoing services. The fundraising work is led by one part time Fundraising Manager who is assisted by a part time marketing assistant.

No complaints were received by the charity, or by a person acting on its behalf for the purposes of fundraising, about fundraising activity. Scotts has not used any third-party fundraising partner during the period.

Over the year the charity benefitted from a total fundraising income of £ 87,868 (£91,817 for the previous year).

Fundraising Code

Scotts Project Trust is registered with the Fundraising Regulator. The code sets out standards that apply to all areas of fundraising and is used to ensure that the Charity treats people fairly and with respect, explaining their work in a way that does not mislead people and is sensitive to people who may be in vulnerable circumstances. Scotts is committed to, and acts in accordance with the Fundraising Regulators' Code of Practice, which sets out the standards with which a charity should comply.

In addition to the above, a designated Trustee has oversight responsibility for Scotts fundraising activities and reports his reviews to F&GP and the Trustee Board. He has raised no concerns for the year.

Trustees are satisfied that the accounts should be drawn up on a going concern basis.

The results of the year are as follows:

	2025 £	2024 £
Operating surplus / (deficit)	194,751	58,918
Net income from donations and events:		
Unrestricted	9,129	36,210
Restricted	51,495	26,168
Net Income	255,375	121,296

The Trust's main source of income is fees from local authorities for residential and day services, which enable the Trust to realise most of its charitable objectives.

Risk Management

The Trustees regularly review the major operational, financial and governance risks to which the Trust is exposed. Guidance is taken from relevant committees and consultants to ensure systems and procedures are in place to mitigate those risks and determine whether any further steps should be taken to manage those risks more effectively.

The Trustees consider that the principal risks which the Trust faces are:

- The risk that fees from local authorities for the Trust's services fail to cover the costs of providing those services due to continued funding shortfalls. The trustees seek to mitigate this risk by maintaining contact with the relevant councils to negotiate adequate payment for services provided, by consulting with the councils so that the Trust is fully aware of each council's evolving views on the services they require and by providing councils with sufficient information on the Trust's costs, to support the case for funding.
- The risk that shortages in the UK workforce will make recruitment and retention difficult. The Trust mitigates this through a range of measures as mentioned above, including reward, recognition and broader support.

Reserves Policy

This section includes the Trust's policy on reserves, and current levels. Each year, and throughout the year when appropriate, trustees consider the main components of reserves, and decide whether to amend them.

Policy for holding reserves for Operating Expenses

Six months reserves were held against operating expenses last year. In view of the risks and uncertainty of income, trustees will maintain seven months for 2025/26.

Amount and category of Reserves

	2025 £	2024 £
The Trust held the following reserves as at 31 March 2025	5,102,929	4,847,554
Of which, represented by tangible fixed assets held for the purposes of the Trust's charitable objects	(2,354,232)	(2,459,077)
Restricted reserves held for specific purposes	(6,273)	(4,526)
Welfare Fund *	(19,054)	(18,704)
Reserves designated for strategic projects **	(1,400,000)	(1,300,000)
Unrestricted free reserves	1,323,370	1,065,247
Of which, Reserves held to protect the Trust due to unexpected fall in income and/or increased expenditure ***	1,319,667	1,055,068
Other free reserves ****	3,703	10,179

* Restricted to use for the welfare of service users or staff in exceptional circumstances.

** In line with the Trust's charitable objectives and long-term Strategic Plan, £1,400,000 of the unrestricted reserves are designated for developing our provision for supported independent living accommodation. This amount has been increased to protect its real value.

*** Seven months' operating expenses held to protect the Trust in exceptional circumstances, and to help meet the material increases in costs in 2025/26 and subsequent years, because of pay pressures in a competitive labour market, NI increases, and the increase in the National Living Wage. These anticipated costs are reflected in the Trust's 2025/26 budget.

**** Held for general costs and unforeseen circumstances.

Land and buildings

The Trustees believe the land and buildings included in the balance sheet at £2,244,001 are worth not less than that figure but a more precise value cannot be determined without a professional valuation.

Statement of Trustees' responsibilities

The trustees (who are also directors of the Trust for the purposes of company law) are responsible for preparing the trustees' 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 fiscal year. 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 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 these 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 (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and 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.

Disclosure of information to auditor

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

- so far as the trustees are aware, there is no relevant audit information of which the Trust's auditors are unaware, and
- the trustees have taken all reasonable steps that ought to have been taken as trustees in order to be aware of any information needed by the Trust's auditors in connection with preparing their report and to establish that the Trust's auditors are aware of that information.

In preparing this report, the trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the trustees on 20 June 2025 and signed on their behalf by:

N. Ward

Trustee

SCOTTS PROJECT TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT TRUST

Opinion

We have audited the financial statements of Scotts Project Trust (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 31 March 2025 and of its incoming resources and application of resources 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.

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 Auditor's 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

SCOTTS PROJECT TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT TRUST

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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 directors' report included within the trustees' report.

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

- adequate 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable 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, 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.

Auditor's 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. 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 framework applicable to the preparation of the financial statements of the charity, and the procedures that management adopt to ensure compliance. We have considered the extent to which non-compliance might have a material effect on the financial statements, and in particular we identified: the Companies Act 2006, FRS 102, and the Charities SORP.

We have also identified other laws and regulations that do not have a direct effect on the amounts or disclosures within the financial statements, but for which compliance is fundamental to the charity's operations and to avoid material penalties, including General Data Protection Regulation (GDPR), Care Quality Commission regulations, employment law, and health and safety.

Having reviewed the laws and regulations applicable to the charity, we designed and performed audit procedures to obtain sufficient appropriate audit evidence. Specifically, we:

- Selected a team with sector experience to perform the audit;
- Obtained an understanding of the charity's procedures for ensuring compliance with laws and regulations;
- Obtained and reviewed internal policy and procedure documents;
- Made enquiries of management and the trustees regarding whether they were aware of any actual or suspected incidences of non-compliance with laws and regulations;
- Obtained and reviewed meeting minutes;
- Reviewed legal expenses accounts for indications of any possible non-compliance; and
- Reviewed the completeness and accuracy of any disclosures made in the financial statements.

We assessed the susceptibility of the charity's financial statements to material misstatement, including considering how fraud might occur. This was performed by:

- Making an assessment of the charity's control environment, systems and controls including identifying any weaknesses and considering the risk of management override of controls;

- Assessing the susceptibility of the charity's financial statements to material misstatement, including considering how fraud could occur;
- Considering whether there are any incentives or opportunities for management to manipulate financial results;
- Obtaining and evaluating the trustees' assessment of the risk of fraud, and enquiring as to whether they are aware of any actual or suspected incidences of fraud;
- Reviewing the accounting policies and accounting estimates for signs of management bias; and
- Identifying key risks relating to irregularities including revenue recognition including fraud, management override of controls, understatement of creditors, and misstatement of restricted funds.

We then designed audit procedures in response to the risks identified, including performing substantive testing on all material income streams, tracing post year receipts to confirm debtor recovery, reviewing journal entries for signs of management bias or override of controls, reviewing a sample of restricted income/expenditure to ensure the restrictions were correct, and reviewing property expense codes for uncapitalised capital expenses.

The audit has been planned and performed in in accordance with auditing standards, however, because of the inherent limitations of audit procedures there remains a risk that we will not detect all irregularities, including those that may lead to material misstatements in the financial statements. There are inherent difficulties in detecting irregularities, and irregularities that result from fraud may be more difficult to detect than irregularities that result from error, for example due to concealment, override of controls, collusion or misrepresentations. In addition, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less audit procedures are able to identify it.

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

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. Our audit work has been undertaken so that we might state to the charitable 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 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.

Jonathan Healey BA FCA (Senior statutory auditor)
for and on behalf of Lindeyer Francis Ferguson Limited

Date:

Chartered Accountants
Statutory Auditors

North House
198 High Street
Tonbridge,
Kent,
TN9 1BE

SCOTTS PROJECT TRUST

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(incorporating income and expenditure account)

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	*Restricted funds 2025* £	*Unrestricted funds 2025* £	*Total funds 2025* £	*Total funds 2024* £
Income from:					
Donations, grants and legacies	2	51,495	16,639	68,134	64,797
Charitable activities	3	-	2,322,283	2,322,283	2,048,277
Other trading activities					
Events		-	6,268	6,268	14,149
Delarue Hall hire		-	13,466	13,466	12,871
Investments		-	107,511	107,511	91,337
Total		51,495	2,466,167	2,517,662	2,231,431
Expenditure on:					
Raising funds and events	4	-	13,777	13,777	16,568
Charitable activities	4, 5, 6	37,133	2,211,377	2,248,510	2,093,567
Total		37,133	2,225,154	2,262,287	2,110,135
Net income		14,362	241,013	255,375	121,296
Transfers between funds	12	(12,265)	12,265	-	-
Net movement in funds		2,097	253,278	255,375	121,296
Reconciliation of funds:					
Total funds brought forward		23,230	4,824,324	4,847,554	4,726,258
Total funds carried forward	12	25,327	5,077,602	5,102,929	4,847,554

SCOTTS PROJECT TRUST
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	£	2025 £	As restated £	As restated 2024 £
Fixed assets					
Tangible assets	9		2,354,232		2,459,077
Long term cash instruments			2,456,356		2,149,639
			4,810,588		4,608,716
Current assets					
Debtors	10	151,834		179,022	
Cash at bank and in hand		307,020		232,502	
		458,854		411,524	
Liabilities					
Creditors: amounts falling due within one year	11	(166,513)		(172,686)	
Net current assets			292,341		238,838
Net assets			5,102,929		4,847,554
The funds of the charity					
Restricted funds	12		25,327		23,230
Unrestricted funds	12		5,077,602		4,824,324
			5,102,929		4,847,554

Approved by the board of trustees on ..... and signed on its behalf by:

N Ward
Trustee

Company registration number: 03143819

SCOTTS PROJECT TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	*2025* £	*Restated 2024* £
Cash flows from operating activities:			
Net cash provided by operating activities	A	289,126	124,967
Cash flows from investing activities:			
Purchase of property, plant and equipment		(15,402)	(94,375)
Sales proceeds from disposal of property, plant and equipment		-	7,000
Investment income		107,511	91,337
Net cash generated from investing activities		92,109	3,962
Change in cash and cash equivalents for the year		381,235	128,929
Cash and cash equivalents at the beginning of the year		2,382,141	2,253,212
Cash and cash equivalents at the end of the year		2,763,376	2,382,141
Cash and cash equivalents comprise:			
Long term cash instruments		2,456,356	2,149,639
Cash at bank and in hand		307,020	232,502
		2,763,376	2,382,141

NOTE TO THE STATEMENT OF CASH FLOWS

A	Reconciliation of net income to net cash flow from operating activities		
	Net income for the year *As per statement of financial activities*	255,375	121,296
	Adjustments for:		
	Depreciation charges	112,834	119,499
	Investment income	(107,511)	(91,337)
	Decrease/(Increase) in debtors	27,187	(41,667)
	(Decrease)/Increase in creditors	(6,173)	24,176
	Loss/(Profit) on disposal of fixed assets	7,414	(7,000)
	Net cash provided by operating activities	289,126	124,967

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Prior year restatement

The comparative period included cash and cash equivalents amounting to £2,149,639 which include sums held for long term investment. These have been reclassified to long term cash deposits. The effect on the prior period results is to increase fixed asset long term cash deposits and decrease cash at bank and in hand by £2,149,639. There is no impact on opening reserves at 1 April 2024.

1.2 Basis of preparation

The financial statements have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Scotts Project Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the Trust's ability to continue, and so the going concern basis of accounting has been adopted. The financial statements are presented in Pounds Sterling, and are rounded to the nearest pound.

1.3 Company status

Scotts Project Trust is a charitable company limited by guarantee incorporated in England and Wales. The address of the registered office is Scotts Office, Delarue Close, Tonbridge, Kent TN11 9NN. The members of the company are the trustees named on page 1. The Trust is controlled equally by the trustees. In the event of the Trust being wound up, the liability in respect of the guarantee is limited to £1 per member of the Trust.

1.4 Income

Income from donations and grants (including government grants) is recognised when the Trust is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the Trust's control which must be met before the Trust is entitled to the funds.

1 Accounting policies (continued)

In-kind support is recognised when the Trust is entitled to the donated goods, the amount can be measured reliably, and the receipt is probable. Donated goods are measured at market value.

Income from charitable activities is recognised to the extent that the Trust has provided the contracted services. Income received in advance of the provision of services is deferred on a time basis until such time as the services have been performed.

Income from trading activities is recognised once the event or hire period has been completed. Income received in advance of the provision of services is deferred on a time basis until such time as the services have been performed.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Interest income is recognised when receivable.

1.5 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably.

Expenditure is stated gross of irrecoverable VAT and has been classified under headings that aggregate all costs related to the category.

Staff costs have been allocated to expenditure headings on the basis of an estimate of the amount of time spent by staff members in each area.

The Trust currently has three activities: the residential home - St. Peter's Row, Supported Independent Living houses - Oaks and Willows, and Day Services. Direct costs are allocated against these activities and support costs have been apportioned across the activities based on the proportional use of the cost by each activity.

Expenditure on raising funds includes those costs incurred in seeking donations and does not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Trust and include governance costs in connection with administration of the company and compliance with constitutional and statutory requirements.

1 Accounting policies (continued)

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Freehold property	2% on cost
Land	not depreciated
Motor vehicles	20% on cost
Fixtures & fittings	15% on cost
Computer equipment	33.33% on cost

1.7 Debtors

Fees receivable are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

1.8 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks and other short-term cash deposits included in current assets. Long term cash deposits held solely for investment purposes are classified as fixed asset investments on the Balance Sheet.

1.9 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at their settlement value.

1.10 Financial instruments

The Trust only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1 Accounting policies (continued)

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

Designated funds are unrestricted funds designated by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Trust for particular purposes. The aim and use of the restricted funds is set out in the notes to the financial statements.

1.12 Pensions

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

1.13 Taxation

The Trust is exempt from Corporation Tax on its charitable activities.

2 Income from donations, grants and legacies

	2025	*2024*
	£	*£*
Donations and grants	68,134	64,797
	68,134	64,797

Donation income in the year includes restricted income of £51,495 (2024: £26,168).

3 Income from charitable activities

	2025	*2024*
	£	*£*
Residential home fees	1,333,023	1,291,319
Allocated to Day Services	(21,869)	(21,304)
	1,311,154	1,270,015
Supported living fees and rental income	346,809	318,801
Day Services fees	664,320	459,461
	2,322,283	2,048,277

4 Expenditure

Expenditure on raising funds	*2025*	*2024*
	£	*£*
For donations and events		
Administrative cost of fundraising	2,533	1,056
Events	-	7,289
Wages and salaries (Note 7)	10,231	7,371
National insurance (Note 7)	745	544
Pension cost (Note 7)	268	308
	13,777	16,568

Direct expenditure on raising funds for restricted funds in the current period was £Nil (2024: £Nil).

Expenditure on charitable activities

	Direct costs 2025	*Support costs 2025*	*Total 2025*	*Total 2024*
	£	*£*	*£*	*£*
Residential home	1,163,866	184,670	1,348,536	1,248,116
Supported living	281,327	75,593	356,920	354,831
Day Services	405,001	138,053	543,054	490,620
	1,850,194	398,316	2,248,510	2,093,567
	Note 5	*Note 6*		

Expenditure on charitable activities out of restricted funds in the current period was £37,133 (2024: £23,211).

5 Direct costs

	Total 2025 £	*Total 2024 £*
Wages and salaries (Note 7)	1,322,447	1,152,058
National insurance (Note 7)	108,618	88,363
Pension cost (Note 7)	27,395	23,133
Food and household	36,609	35,765
Establishment	178,112	192,750
Other direct costs	56,765	119,864
Loss/(Profit) on disposal of fixed assets	7,414	(7,000)
Depreciation	112,834	119,499
	1,850,194	1,724,432

6 Support costs

	Total 2025 £	*Total 2024 £*
Wages and salaries (Note 7)	254,596	245,838
National insurance (Note 7)	23,024	22,237
Pension cost (Note 7)	6,083	4,763
Other support costs	82,585	69,701
Legal and professional	15,132	11,434
Governance costs:		
Auditors' remuneration for audit	9,840	9,300
Auditors' remuneration for other services	7,056	5,862
	398,316	369,135

7 Staff costs

	2025	*2024*
	£	*£*
Wages and salaries	1,587,274	1,405,267
Employer's National Insurance contributions	132,387	111,144
Employer's pension contributions	33,746	28,204
	1,753,407	1,544,615

The average monthly number of full-time equivalent employees during the year was as follows:

	2025	*2024*
	No.	*No.*
Residential home	24	26
Supported living	5	5
Day Services	10	9
Finance and administration	4	3
Maintenance	2	2
Governance	1	1
Fundraising and marketing	1	1
	47	47

The average monthly number of employees based on headcount during the year was 82 (2024: 79).

There were no employees with total remuneration exceeding £60,000 (excluding employer pension contributions) in the current nor preceding period.

Key management personnel comprise the trustees and the senior management team listed on page 1. The total remuneration, including employers' national insurance and pension contributions, of key management personnel was £200,763 (2024: £198,123). No remuneration was paid to the trustees.

8 Net income

	2025	*2024*
	£	*£*
Net income is stated after charging:		
Depreciation of tangible fixed assets	112,834	119,499
Auditors' remuneration	9,840	9,300
Auditors' remuneration - non-audit	7,056	5,862
Pension costs	33,746	28,204

9 Tangible fixed assets

	Freehold property	*Motor vehicles*	*Furniture fittings and equipment*	*Total*
	£	*£*	*£*	*£*
Cost or valuation				
At 1 April 2024	3,195,495	93,820	737,235	4,026,550
Additions	-	-	15,402	15,402
Disposals	-	-	(123,017)	(123,017)
At 31 March 2025	3,195,495	93,820	629,620	3,918,935
Depreciation				
At 1 April 2024	899,701	55,819	611,953	1,567,473
Charge for the year	51,793	10,200	50,841	112,834
Depreciation on disposal	-	-	(115,604)	(115,604)
At 31 March 2025	951,494	66,019	547,190	1,564,703
Net book value				
At 31 March 2025	2,244,001	27,801	82,430	2,354,232
At 31 March 2024	2,295,794	38,001	125,282	2,459,077

Freehold property includes £600,000 in respect of land which is not depreciated.

10 Debtors

	2025	*2024*
	£	*£*
Fees receivable	94,113	102,286
Prepayments and accrued income	57,721	76,736
	151,834	179,022

11 Creditors: amounts falling due within one year

	2025	*2024*
	£	*£*
Accounts payable	35,287	55,378
Other taxation and social security	29,193	27,132
Accruals and deferred income	96,817	85,196
Other creditors	5,216	4,980
	166,513	172,686

Accruals and deferred income includes deferred income of £46,679 (2024: £44,621) for fees due in the next financial year.

The movement on deferred income is as follows:

	2025	*2024*
	£	*£*
Balance at 1 April 2024	44,621	27,402
Released to income	(44,621)	(27,402)
Received in the year and deferred	46,679	44,621
Balance at 31 March 2025	46,679	44,621

12 Statement of funds

	At 1 April 2024 £	*Incoming resources* £	*Resources expended* £	*Transfers in/out* £	*At 31 March 2025* £
Unrestricted funds:					
Fixed asset designated funds	2,459,077	-	(112,834)	7,989	2,354,232
Designated project funds	1,300,000	-	-	100,000	1,400,000
General funds	1,065,247	2,466,167	(2,112,320)	(95,724)	1,323,370
	4,824,324	2,466,167	(2,225,154)	12,265	5,077,602
Restricted welfare funds	18,704	1,000	(650)	-	19,054
Other restricted funds	4,526	50,495	(36,483)	(12,265)	6,273
	4,847,554	2,517,662	(2,262,287)	-	5,102,929

The restricted funds carried forward at 31 March 2025 relate to grants and donations for capital or other specified projects and the Welfare Fund of £19,054 (2024: £18,704), to be used on the general welfare of service users and staff.

The transfer of £12,265 (2024: £58,372) from other restricted funds to the fixed asset designated funds represents expenditure on capital projects out of donations received in prior years, which the donors have specified must be used for the Trust's capital expenditure programme. Further movements in fixed asset additions and disposals have been transferred from the fixed asset designated funds to general funds, amounting to £4,276 (2024: £35,529 transferred to fixed asset designated funds). This gives a net transfer into the fixed asset designated funds of £7,989 (2024: £93,902).

The transfer from general funds represents a transfer of £100,000 (2024: £100,000) to designated project funds. The designated project funds are detailed in the Trustees' Report under 'Reserves'. The resources expended in the year relates to the depreciation charge.

Prior year	*At 1 April 2023* £	*Incoming resources* £	*Resources expended* £	*Transfers in/out* £	*At 31 March 2024* £
Unrestricted funds:					
Fixed asset designated funds	2,484,674	-	(119,499)	93,902	2,459,077
Designated project funds	1,200,000	-	-	100,000	1,300,000
General funds	962,938	2,205,263	(1,967,425)	(135,529)	1,065,247
	4,647,612	2,205,263	(2,086,924)	58,373	4,824,324
Restricted welfare funds	18,704	-	-	-	18,704
Other restricted funds	59,942	26,168	(23,211)	(58,373)	4,526
	4,726,258	2,231,431	(2,110,135)	-	4,847,554

13 Analysis of net assets between funds

	Restricted funds 2025 £	*Unrestricted funds 2025* £	*Total funds 2025* £	*Total funds 2024* £
Tangible fixed assets	-	4,810,588	4,810,588	2,459,077
Current assets	25,327	433,527	458,854	2,561,163
Creditors due within one year	-	(166,513)	(166,513)	(172,686)
	25,327	5,077,602	5,102,929	4,847,554

In the previous year restricted funds of £23,230 were included in current assets.

Free reserves as noted in the trustees' report comprise unrestricted, undesignated current assets and creditors due within one year.

14 Pension commitments

The Trust operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Trust in an independently administered fund. The pension cost charge, representing contributions payable by the Trust to the fund for 2025 was £33,746 (2024: £28,204).

15 Related party transactions

There were no Trustees' remuneration or other benefits during the current or prior period. During the year there were £26 (2024: £77) of expenses incurred by the Trust for the trustees to fulfill their duties, namely DBS checks for 2 (2024: 6) trustees.

There were no other related parties transactions during the year.

SCOTTS PROJECT TRUST

England & Wales - Charity number 1051947

Accounts

SCOTTS PROJECT TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

SCOTTS PROJECT TRUST
(A COMPANY LIMITED BY GUARANTEE)

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SCOTTS PROJECT TRUST
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2024

Life President	**Jill Scott**
Trustees	Tom Hoppe, Chairman Nick Ward Susan Bourne Derek McMenamin Andrew Blevins Peter Bibb Auxilia Muganiwah Martin Miles Richard Tapsfield Mick Pavey Liam Slattery Keith Ritchie (appointed 12/5/23)
Company Registered Number	03143819
Charity Registered Number	1051947
Registered Office	Scotts Office Delarue Close Tonbridge TN11 9NN
Company Secretary	Nick Ward
Website/email address	www.scottsproject.org.uk info@scottsprojecttrust.org.uk
Independent auditors	Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge TN9 1BE
Bankers	Handelsbanken First Floor, 50-52 London Road Bligh's Meadow Sevenoaks TN13 1AS
Solicitors	Thomson Snell & Passmore LLP 3 Lonsdale Gardens Tunbridge Wells TN1 1NX
Senior Management Team	Mark Allen: Chief Executive Officer Graham Funnell: Registered Manager Clare Whymark: Manager, Day Service Skills and Activities Graham Reid: Manager, Finance and Operations (until 13/7/23) Elizabeth Paler: Finance and General Manager (from 20/7/23)

Trustees Report

The Trustees (who are also directors of the charity for the purposes of the Companies Act 2006) present their annual Report together with the audited financial statements of Scotts Project Trust ('the Trust') for the year ended 31 March 2024. The Trustees confirm that the annual Report and financial statements of the Trust comply with the current statutory requirements, the requirements of the Trust's governing document and 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)" (1 January 2019) (Charities SORP (FRS 102)). The legal and administrative information on page 1 of this document forms part of this Report.

Objectives and Activities

Our vision is that people with a learning disability should gain the confidence and independence to lead fulfilled, happy lives.

The Charity's Objects are the relief of those in need by reason of a learning disability specifically restricted to the following:

(1)

- To establish and operate a home or homes to provide either temporary or permanent residence or residences in England for persons with a learning disability;
- To establish and operate shared or individual, permanent or temporary, independent living accommodation in England for persons with a learning disability;
- To establish and operate a domiciliary care and support service in England for persons with a learning disability in their own homes or in accommodation provided by others;
- To establish and operate a respite care and support service and support in England for persons with a learning disability who are generally cared for and supported by their family or other carers;
- To establish and operate day services in England for persons with a learning disability including without limitation services promoting and supporting their wellbeing, goals and aspirations, recreation or other leisure time occupation, life and work skills, education, independence, social interactions and general personal development; and to make provision for the maintenance, care and support of such persons and their medical and nursing needs (whether with or without associated or ancillary services to their families, dependents and carers) and for their travel to and from the charity's premises or elsewhere for social, recreational or leisure purposes.

(2)

- To provide training, advice, support, co-operation and other assistance in England in any way connected with or calculated to benefit persons with a learning disability.

The needs of adults with a learning disability drive everything we do.

Our mission is to provide an excellent, supportive service and a nurturing environment so the people who use our service can get the most from life.

Our values reflect our vision and mission, shaping every aspect of our work:

- Care: people who live in one of our houses or use day services at Scotts should enjoy homelike surroundings, be supported in a way that meets their individual needs and develop mutually enjoyable relationships.
- Support: each person should be valued as an individual and can expect their mental, physical and emotional needs to be understood and supported in a way that recognises the person rather than their physical or intellectual limitations.
- Develop: we support people with a learning disability to choose how to live their own lives, as independently as they can, and to play a full part in the wider community.

Trustees Report

Services and Activities

We run three closely linked services:

St Peter's Row

St Peter's Row is home to fifteen adults. Although it is registered and managed as a single residential care home, it comprises a terrace of three houses which are distinct households, each with its own character and a daily routine planned by residents and staff. The houses have their own kitchens and sitting rooms and every resident has their own bedroom, which is private. The attractive shared patio and garden is used by everyone.

Residents are actively involved in sharing their needs and wishes, and the staff team tailor their support accordingly.

Many people choose to get involved in sessions at the Day Services, or activities provided by other organisations, and staff provide support for trips to events like concerts and pantomimes, and summer holidays. We encourage people to live as independently as they can, and residents may choose to move to our supported living service.

> *"Their keyworker is so caring and aware of their needs and anticipates possible concerns. We are so thankful for such a wonderful establishment."*
> *Family Member*

The Supported Independence Service is based in two adjacent detached houses, Oaks and Willows, near the main Scotts site. Four people share each house and there is also a studio flat. This service is a very effective step towards living independently, and staff support each person to meet the goals they set for themselves. For example, someone might want to do their own shopping and cooking, volunteer or go to college, or get involved in social activities. As at St Peter's Row, each tenant has their own bedroom, and each household shares a kitchen, a sitting room, and a garden. Several tenants take part in classes and sessions at the Day Services. Oaks and Willows are a short bus journey away from the centre of Tonbridge, so tenants can easily get to the local leisure centre, for example, or meet friends in town.

Trustees Report

Day Services

Our on-site Day Service is a hub for learning and socialising. Around 85 people attend the centre every week, enjoying a range of sessions that might be focused on fun or friendship, or supporting them to learn how to do everything from managing their laundry to safely accessing the internet; skills which help them to live as independently as possible. The sessions run each weekday with gardening, dance and drama and journalism among the most popular. We aim to provide an excellent, personalised service. The focus is on gaining confidence as well as essential life skills, and our lively drama and dance classes are a distinctive part of what makes Scotts so special.

People with a learning disability can easily become socially isolated, so activities like sports, games and singing at lunchtime offer an important chance to enjoy existing friendships and form new ones. Our Coffee Shop is open to the public on Wednesday morning, helping students gain valuable work experience in a safe environment.

"Thank you for my life at Scotts, it's the best one I ever wanted."
Day Service Student

Over 82% of our students feel they are more independent.

Our Service Users' opinions matter. We have introduced a "you said, we did" initiative

Trustees Report

Providing Public Benefit
The Trust's services are open to adults with a learning disability, and we cater for people with a wide range of needs. The Trust's founder, Jill Scott, developed the services to have a Christian ethos, which they retain; however, we are an inclusive charity and we provide our services irrespective of race, gender, sexual orientation, religion or belief.

The Trustees decide on objectives and activities that benefit people who live in the Trust's houses and attend its Day Services, in accordance with the Charity Commission's guidance on public benefit. The Delarue Hall and the Barn are offered for hire to the local community and are popular venues for clubs and societies as well as one off events. The Changing Places facility is available to the public during opening hours, and the whole of the Barn and Hall are fully accessible to all Service Users.

Staff
The staff at Scotts are key to the homely and caring ethos of the Trust and the work of many of them has been outstanding. Their flexibility, dedication, care and hard work have kept our Service Users safe, fulfilled and happy. As always, the Trustees would like to thank all the staff for their dedication and the difference they make to everyone who uses the Trust's services. Our high-quality service is made possible by their hard-work and commitment. The senior management have worked hard to increase efficiency in support operations that, in turn, has allowed the Trust to maximise pay increases, add ancillary benefits such as Benenden healthcare and provide opportunities to develop skills externally that may benefit service users. The Trust regularly reviews the training and development needs of staff beyond statutory and regulatory requirements.

Volunteers
Scotts is fortunate to benefit from the support of our volunteers, and the Trustees are grateful for the time and energy they offer. In the Day Services, volunteers support clubs and activities and support sessions and special events. In addition, pupils from Tonbridge Grammar School and Tonbridge School continue to provide invaluable help to our students as part of their community outreach programmes.

> "You really have some amazing staff at the day services who go above and beyond, Student is very lucky have found Scotts."
> Parent of Day Service Student

Community Engagement and Fundraising
Funding from local authority fees fails to cover the cost of our service provision, and so, to care for our people in the way in which we believe to be right, and to maintain and improve our facilities, we need to raise funds continually. Fundraising provides our residents and those attending the Day Service with an environment in which they can enjoy life, facilities that offer the privacy and dignity they deserve, and the opportunity to look forward to a brighter future.

Keeping our buildings, grounds and essential equipment in good condition is a costly business. Our budget for this is approximately £50,000 every year, for which funds are raised largely in our local community.

Trustees Report

Review of the Year

Strategic Plan
The Strategic Plan for the period 2020 to 2025 was agreed by the Trustees in the autumn of 2019, and the objectives set out therein remained our objectives throughout the period. There were no material changes to the Strategic Plan in 2023/24.

Improving our Facilities
Residential care (St Peter's Row)
A working party reviewed possible improvements to St Peter's Row to improve accessibility for users to all parts of the houses and recommended that two bathrooms be upgraded to fully accessible wetrooms. The first of these was completed in the summer of 2023, and has made a huge difference to the lives of some of our Service Users.

Meanwhile, the continued updating of the décor and furnishings has taken place, including the replacement of carpets, painting, and the purchase of some new furniture.

Day Services
Transforming the Barn Garden
A project to extend and enhance our Barn Garden facilities to provide a greater outdoor session space for people with learning disabilities gained great momentum in 23/24. The project has an estimated completion date of July 2024 within the budget of £40,000. The improvements will enable our Service Users to gain new skills, participate in outdoor activities and enjoy social interaction.

The improvements will provide a more cohesive session space with much improved access for wheelchairs, a refurbished building in which sessions can take place, a new storage and potting shed, and planters and a greenhouse that allows wheelchair users to access them. It will improve drainage and increase the capacity of our covered areas to enable the facilities to be used in a wider range of weather conditions. It will also provide a lovely space for quiet times and lunches which are all important for the well-being and enjoyment of our Service Users.

Supported Independence Service (Oaks and Willows)
We have continued to improve the general decoration of the houses, guided by the service user tenants and our internal reviews. Led by the tenants, supported by their key workers, further improvements this year included new curtains and blinds, external decoration and the replacement of soffits and facias. Paths were repaired, and the flooring in the flat was improved together with some kitchen changes too.

Scotts' venue hire for the community and raising funds for Scotts
The Hall and Barn are available for private hire, and a number of regular hirers as well as one-off hires have booked our spaces. The one-off hires mostly consist of children's birthday parties and low-key evening functions, and the regular hirers include a drama class for children, martial arts and a fitness class.

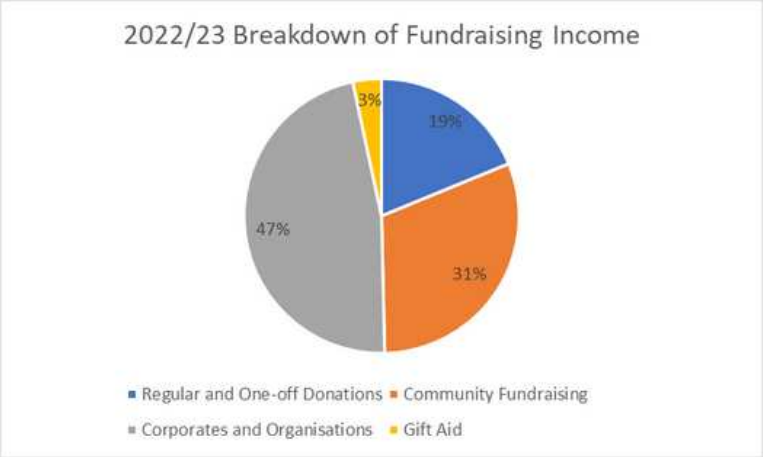
About £8,000 was raised through such hiring in 2022/23, and whilst we had hoped that Scotts would be able to generate around £10,000 of income to support our charitable activities in 2023/24, Trustees are delighted to note that around £12,000 was actually raised.

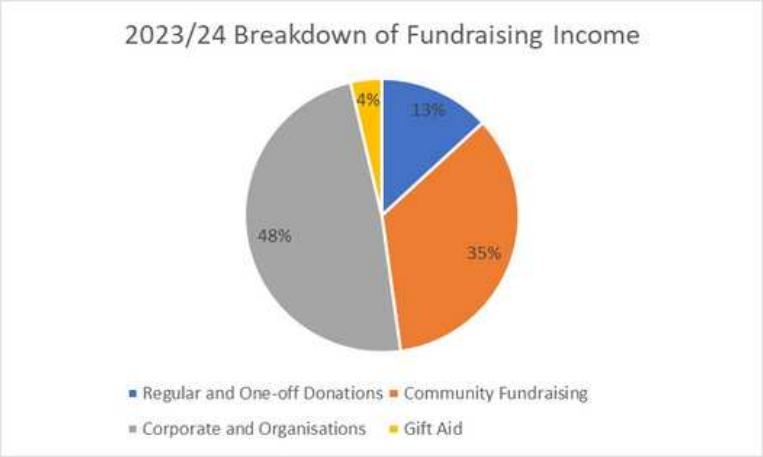
> *A huge part of the success was just how perfect this venue was - from the amount of space, facilities (indoor & outdoor), access and parking, there was nothing more I could've wished for from a venue for an event like this! So I cannot thank you enough for allowing us to use the space.*
> *Local Hall Hirer*

Trustees Report

Fundraising and Engagement with the Community

In 2023-2024, Trustees were pleased to see a return to a full year of fundraising following the Covid-19 outbreak, utilising three main streams: Community Fundraising, Trusts and Foundations and regular/individual donations.





Community Fundraising
Scotts' profile within the local community has increased, this was evident through the support received from a range of organisations including local businesses and community-led groups throughout the year.

Charitable Trusts and Organisations
This year we have gratefully received grants and donations from the Co-op Community Fund, The Card Factory Community Foundation, and The Lawson Trust. Edward Gosling have pledged a grant that shall be received in July 2024. The majority of these funds were kindly donated to support the refurbishment of the Barn Garden. Support from charitable trusts and organisations are extremely valuable to us, as they enable Scotts to undertake essential works and improvements to the facilities and service that enhances the support we offer our Service Users.

Regular and One- off Donations
Donations have been received by individuals who regularly donate to us on a monthly or yearly basis. Many of these donors are friends and family of Scotts' Service Users. The majority of donations that come through this way are unrestricted and therefore can contribute to our core costs, this is becoming increasingly important due to the rise in the cost of living, recruitment and staff costs.

Scotts Charity Golf Day: Knole Park Golf Club - 27 September 2023

Scotts were delighted to organise a charity golf day, hosted by Knole Park Golf Day. This lovely day was a great success and raised vital funds for the charity whilst bringing the local community together.

Trustees Report

Summer Fete

SCOTTS' SUMMER FETE

Scotts held our summer fete, the first time since the pandemic, in August. Organised by staff and volunteers, the fete was enjoyed by everyone who attended. The weather was kind to us, and it was fantastic to see so many staff, volunteers, Service Users and families there and enjoying the gardens at St Peter's Row.

Support from Local Organisations

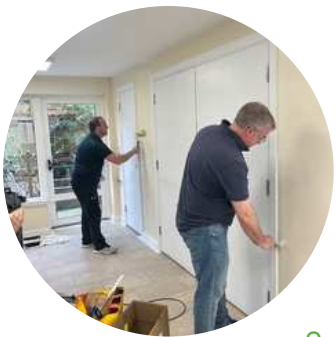
Scotts were so grateful to receive numerous visits from local organisations such as the Kent Advanced Motorcycle Group and Handelsbanken. The visits from community organisations are so valuable to the charity. The biggest benefit to our Service Users, is the opportunity to see different groups from the community and interacting with them.

Handelsbanken redecorated the Day Services Hall Foyer

Handelsbanken

"We are so thankful to Handelsbanken. They did a superb job redecorating. In addition to this, the support they offer to our fundraising events too has been incredibly valuable."

Community Engagement Manager, Scotts Project Trust



Dragon Boat Race 2023

On 3rd September, Scotts' team of enthusiastic paddlers competed against twenty-one local teams at the annual Dragon Boat Race on the River Medway at Tonbridge.

It was a fabulous day out, and the event allowed Scotts to network within the local community whilst having a lot of fun and providing a fundraising opportunity.

Local School Engagement

Scotts' Day Service were delighted to have worked with Tonbridge School and Tonbridge Grammar School for another year.

The Day Service students have continued to enjoy the sports and 'sing and sign' sessions led by the wonderful students.

Our Day Service Students were delighted to attend Tonbridge School Fun Day on June 28th. The boys hosted our students as part of their annual 'Giving Day'. Many activities were enjoyed by all, including t-shirt and tile painting, beat the goalie, croquet and a large game of rounders.

Trustees Report

Kent Advanced Motorbike Group visits to Scotts

> *"The generosity of the group has blown us away, the biggest benefit for our residents is seeing the bikers and meeting the riders."*
> *Residential Care & Supported Independence Manager, Scotts Project Trust.*

New sessions in the Day Service
We have been able to accept more students for our sessions and introduced a new session, enhancing the choice available to attendees and increasing capacity.

IT
We have completed the migration to Microsoft 365 and the Cloud. We have worked on introducing app based technology to assist staff in carrying out some of the key record keeping functions and introduced a Maintenance app that allows staff to log matters and receive feedback on progress. A visitor tracking app was rolled out too.

Environmental Assessment
A 2021/22 survey of the current state of the buildings' energy efficiency and insulation showed that the basic, widely recommended measures were already in place. Last year, consideration was given to the addition of further measures, such as the installation of solar panels, and quotes obtained but were deemed to be uneconomic. The Finance and General Purposes committee will continue to review the cost/benefit analysis for these and other measures in the future.

Trustees Report

Plans for Future Financial Periods

Strategic plan
An update of the Strategic Plan for the period 2025 to 2030 plan is underway and will be completed by the Trustees in the autumn of 2025. Work is already being undertaken to examine in greater detail how Scotts could expand its provision for supported living in future years

Improving our facilities

Residential care (St Peter's Row)
A project to update House 2 will be launched, within which we will upgrade another bathroom to become a fully accessible wetroom, the kitchen (originally installed when SPR was built) will be replaced and paving around the outside of SPR repaired and improved. The likely cost of this project will be around £47,000.

The accessible wetroom and improvements to the paving will maintain the safety for our residents; encourage further independence; provide comfort and most importantly ensure our facilities meet their needs.

The aim is to create a functioning kitchen space that provides a calm and relaxing environment for our residents, particularly those with autism and dementia.

Continued updating of the décor and furnishings will take place.

Day Services
We will replace the tables in the Art Room, improving flexibility and accessibility as well as updating the very old 'picnic' style tables currently in service. Repairs to the floor of the Hall may be needed, as it begins to show its age and we build towards a full refurbishment project which is most likely to be in 2025-2027.

Supported Independence Service (Oaks and Willows)
An improvement project will be launched to install an easy access bath in the Willows and replace the originally installed boiler and water tank. The likely cost of this project will be around £13,000.

The needs of our tenants, in our independent supported living houses, are changing. Our tenants are reaching old age and are becoming less mobile, therefore, there is a need to install a 'walk-in bath'. The installation of the new easy access bath will ensure our tenants needs are met which will provide the opportunity for our tenants to stay in their home in which they are happy.

Scotts' venue hire for the community and raising funds for Scotts
As noted earlier, Scotts now has a steady stream of regular hall hirers throughout each month. The focus will now be on nurturing those relationships to create positive PR and to secure the bookings on a monthly basis.

IT
Having completed the migration to Microsoft 365 and the Cloud, further improvements both to the infrastructure and to hardware are planned with a major upgrade Project to replace old equipment that will no longer be supported by Microsoft after October 2025. The likely cost of this will be around £30,000.

Administration staff and management will have confidence in the updated IT systems, knowing the IT equipment is safe and secure. Session Leaders will have access to up to date equipment which will support newer programmes that can be used within their sessions with our Service Users. Network speeds will improve and be consistent, which will enable smooth running of operations.

Further strategic work will be done on IT improvements to record keeping, accounting and the integration of fundraising and CRM platforms to drive improved efficiency and accuracy.

Trustees Report

Scotts will be devoting time this year to refresh and update the website. Changes will include a button that will allow users to set up recurring donations and a platform for individual fundraisers to promote and manage campaigns.

The objectives of the website are to create an online space to share news, information and events and to celebrate the achievements of the fundraisers, volunteers, Service Users and support received from the local community.

Tonbridge School 'Giving Day' 2024
Scotts have been invited to take part in Tonbridge Schools' Giving Day for the third year. This event has previously been enjoyed by staff, Service Users and their families as well as strengthens our partnership with Tonbridge School. It provides an important opportunity for our Service Users to try new things, engage with the wider community and for families to socialise.

Open Days 2024
Throughout the year, Scotts will open its doors to the families and friends of our students. The guests will be treated to refreshments served and made by our students in the Barn, followed by a tour of the Day Centre with a drama performance to finish. The aim of these events is to allow the students to feel a sense of achievement, showcasing their work to their loved ones, whilst providing an important opportunity for families to visit the site and meet the staff.

Summer Fete August 2024
On 17th August, Scotts' Annual Summer Fete will take place. Last year's fete was a huge success as it brought the local community together. Many of Scotts' staff and Service Users volunteered on the stalls whilst many came to enjoy what was on offer. Activities included a performance from a brass band, a visit from the local motorcycle group, art displays, bric-a-brac and various games.

Quiz Night
An Italian themed quiz night is to take place on Friday 4th October at Scotts Project Trust. The event will take place in the hall onsite and will be the first event of its kind since the pandemic. Scotts plan to run events similar to this throughout the year to raise vital funds for the charity as well as raise awareness of the work of Scotts within the local community.

Continue to Build Partnerships within the Community
Scotts will continue to focus on building links and working partnerships with groups in the local community as well as nurturing the existing relationships.

Trustees Report

Structure, Governance and Management

Constitution
The Trust was incorporated in January 1996 as a company limited by guarantee. The Trust changed its name from Scotts Project Limited to Scotts Project Trust as from April 2001. The principal office of the Trust is Scotts Office, Delarue Close, Tonbridge, Kent TN11 9NN. The Trustees are also directors of the Trust for the purposes of company law.

The governing document of the Trust is the Articles of Association. In accordance with good practice, a review of the Trust's governance took place in the second half of 2023, with a few relatively small changes made to the Code of Governance. It was finalised at the Trustee Meeting on 5 April 2024

The charity's Objects are noted on page 2.

The Trustees
This year saw no Trustees step down from the Trustee Board, and one new Trustee (Keith Ritchie) join. Induction and training of new Trustees is undertaken in discussions with existing Trustees and managers, and by attending Trustee and committee meetings. The Trustees, all of whom are unpaid volunteers, are elected for a period of three years. Under the Articles one third of the Trustees will retire each year at the AGM.

Organisational structure and decision making
Trustee meetings are held every two months or more often if required, at which decisions are taken regarding matters of policy and major capital expenditure, as well as reviewing financial and management accounts and budget plans, and the minutes of committee meetings.

The Chief Executive and Senior Management meet regularly to oversee the day-to-day running of the Trust, including the management of the residential care home, supported independence service and Day Services. Compliance with the requirements of the Care Quality Commission (CQC) and relevant local authorities is regularly reviewed.

Committees oversee key functions. At least one Trustee and one Senior Manager sit on each committee. Where possible and appropriate, our residents and students are also represented.

The Finance and General Purposes Committee ("F&GP") meets regularly and is responsible for overseeing the financial management and administration of all the Trust's activities. F&GP takes responsibility for the maintenance and management of the Trust's property and assets, budgeting, performance and risk Reporting. F&GP is also responsible for remuneration policy and sets the pay and remuneration of key management personnel.

Trustees Report

The Health and Safety Committee meets at least four times a year to co-ordinate the Trust's health and safety policies, procedures and practices in compliance with current legislation. Accidents and incidents (if any) are reviewed together with any required actions. The Trust's external health and safety advisers provide recommendations and Reports to the committee periodically.

The Care and Safeguarding Committee provides oversight of the Trust's care standards, practices and safeguarding policies including their review and updating, and reviews and directs the Internal Audit function. It meets at least four times a year, and provides assurance to Trustees that safeguarding and care are of a high standard.

Quality assurance
The Trustees strive to ensure that a high standard of service is achieved and maintained in all areas of the Trust's work. The Trustees ensure that the Trust satisfies all current legislative and regulatory requirements, including the specific requirements of the CQC. Each service has a designated Trustee who has oversight responsibility for that service and provides mentoring to the senior manager.

Our experienced Internal Auditor undertakes independent audits of the Trust's standards of care and compliance with regulatory requirements; in addition, they provide support for managers who wish to discuss aspects of their service provision. The audits include talking to the people who use our services and checking records; there is an opportunity to meet staff and the registered manager. The Internal Auditor Reports to the CEO, but also has direct access to the Chair of Trustees, attends Trustee meetings annually to discuss findings and recommendations, and sits on the Care and Safeguarding committee.

An external HR consultant is engaged to provide advice. From time to time, an external safeguarding expert has been consulted to review policies.

92% OF STUDENTS FEEL THE SESSIONS THEY ATTEND SUPPORT THEIR CARE PLAN AND PERSONAL INTERESTS.

Trustees Report

Governance of Fundraising

With regard to fundraising standards, Scotts Project Trust is registered with the Fundraising Regulator, and acts in accordance with the Fundraising Regulator's Code of Practice, which sets out the standards with which a charity should comply. The Code can be found online at: https://www.fundraisingregulator.org.uk/code-of-fundraising-practice/code-of-fundraising-practice/

Specifically:

- no external fundraisers were engaged by the charity in the year
- there were no failures by the charity, or by any person acting on its behalf, to comply with the fundraising standards to which the charity was committed
- the charity monitored the fundraising activities of all persons acting on its behalf by:

o agreeing a schedule of activity
o explicitly excluding street collections (including 'chugging'), house-to-house calls, cold calling and mass mailing ('junk mail') as methods of fundraising
o frequent meetings between the Fundraising Manager and the Chief Executive to review activities; and
o ensuring that all official applications to potential donors were reviewed and authorised either by the Fundraising Manager or the Chief Executive

This also ensured that vulnerable people and other members of the public were protected from behaviour which:
o is an unreasonable intrusion on a person's privacy; and/or
o is unreasonably persistent; and/or
o places undue pressure on a person to give money or other property.

No complaints were received by the charity, or by a person acting on its behalf for the purposes of fundraising, about fundraising activity.

In addition to the above, a designated Trustee has oversight responsibility for Scotts' fundraising activities and reports his reviews to F&GP and the Trustee Board.

Support us through
easyfundraising

Trustees Report

Financial Review

Trustees are satisfied that the accounts should be drawn up on a going concern basis.

The results of the year are as follows:

	2024	2023
	£	£
Operating surplus / (deficit)	58,918	56,589
Net income from donations and events:		
Unrestricted	36,210	7,833
Restricted	26,168	7,942
Net Income	121,296	72,364

The Trust's main source of income is fees from local authorities for residential and day services, which enable the Trust to realise most of its charitable objectives.

Risk Management

The Trustees regularly review the major operational, financial and governance risks to which the Trust is exposed. Guidance is taken from relevant committees and consultants to ensure systems and procedures are in place to mitigate those risks and determine whether any further steps should be taken to manage those risks more effectively.

The Trustees consider that the principal risks which the Trust faces are:

- The risk that fees from local authorities for the Trust's services fail to cover the costs of providing those services due to continued funding shortfalls. The trustees seek to mitigate this risk by maintaining contact with the relevant councils to negotiate adequate payment for services provided, by consulting with the councils so that the Trust is fully aware of each council's evolving views on the services they require and by providing councils with sufficient information on the Trust's costs, to support the case for funding.

- The risk that shortages in the UK workforce will make recruitment and retention difficult. The Trust mitigates this through a range of measures as mentioned above, including reward, recognition and broader support.

Trustees Report

Reserves Policy

This section includes the Trust's policy on reserves, and current levels. Each year, and throughout the year when appropriate, trustees consider the main components of reserves, and decide whether to amend them.

Policy for holding reserves for Operating Expenses

Six months reserves were held against operating expenses last year. In view of the risks and uncertainty of income, trustees will maintain six months for 2024/25.

Amount and category of Reserves

	2024 £	2023 £
The Trust held the following reserves at 31 March 2024	4,847,554	4,726,258
Of which, represented by tangible fixed assets held for the purposes of the Trust's charitable objects	(2,459,077)	(2,484,201)
Restricted reserves held for specific purposes	(4,526)	(59,942)
Welfare Fund *	(18,704)	(18,704)
Reserves designated for strategic projects **	(1,300,000)	(1,200,000)
Unrestricted free reserves	1,065,247	963,411
Of which, Reserves held to protect the Trust due to unexpected fall in income and/or increased expenditure ***	1,055,068	936,162
Other free reserves ****	10,179	27,249

* Restricted to use for the welfare of service users or staff in exceptional circumstances.

** In line with the Trust's charitable objectives and long-term Strategic Plan, £1,300,000 of the unrestricted reserves are designated for developing our provision for supported independent living accommodation.

*** Six months' operating expenses held to protect the Trust in exceptional circumstances.

**** Held for general costs and unforeseen circumstances.

Land and buildings

The Trustees believe the land and buildings included in the balance sheet at £2,295,794 are worth not less than that figure but a more precise value cannot be determined without a professional valuation.

Trustees Report

Statement of Trustees' responsibilities

The trustees (who are also directors of the Trust for the purposes of company law) are responsible for preparing the trustees' 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 fiscal year. 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 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 these 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 (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and 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.

Disclosure of information to auditor

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

- so far as the trustees are aware, there is no relevant audit information of which the Trust's auditors are unaware, and
- the trustees have taken all reasonable steps that ought to have been taken as trustees in order to be aware of any information needed by the Trust's auditors in connection with preparing their report and to establish that the Trust's auditors are aware of that information.

In preparing this report, the trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the trustees on 28 June 2024 and signed on their behalf by:

T. Hoppe
Chair of Trustees

Independent Auditors' Report to the Members of Scotts Project Trust

Opinion

We have audited the financial statements of Scotts Project Trust (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 31 March 2024 and of its incoming resources and application of resources 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.

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 Auditor's 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

Independent Auditors' Report to the Members of Scotts Project Trust

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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 directors' report included within the trustees' report.

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

• adequate 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; or
• the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement on page 18, the trustees (who are also the directors of the charitable 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, 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.

Independent Auditors' Report to the Members of Scotts Project Trust

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.

Auditor's 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. 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 framework applicable to the preparation of the financial statements of the charity, and the procedures that management adopt to ensure compliance. We have considered the extent to which non-compliance might have a material effect on the financial statements, and in particular we identified: the Companies Act 2006, FRS 102, and the Charities SORP.

We have also identified other laws and regulations that do not have a direct effect on the amounts or disclosures within the financial statements, but for which compliance is fundamental to the charity's operations and to avoid material penalties, including General Data Protection Regulation (GDPR), Care Quality Commission regulations, employment law, and health and safety.

Having reviewed the laws and regulations applicable to the charity, we designed and performed audit procedures to obtain sufficient appropriate audit evidence. Specifically, we:

- Selected a team with sector experience to perform the audit;
- Obtained an understanding of the charity's procedures for ensuring compliance with laws and regulations;
- Obtained and reviewed internal policy and procedure documents;
- Made enquiries of management and the trustees regarding whether they were aware of any actual or suspected incidences of non-compliance with laws and regulations;
- Obtained and reviewed meeting minutes;
- Reviewed legal expenses accounts for indications of any possible non-compliance; and
- Reviewed the completeness and accuracy of any disclosures made in the financial statements.

We assessed the susceptibility of the charity's financial statements to material misstatement, including considering how fraud might occur. This was performed by:

- Making an assessment of the charity's control environment, systems and controls including identifying any weaknesses and considering the risk of management override of controls;

Independent Auditors' Report to the Members of Scotts Project Trust

Assessing the susceptibility of the charity's financial statements to material misstatement, including considering how fraud could occur;
Considering whether there are any incentives or opportunities for management to manipulate financial results;
Obtaining and evaluating the trustees' assessment of the risk of fraud, and enquiring as to whether they are aware of any actual or suspected incidences of fraud;
• Reviewing the accounting policies and accounting estimates for signs of management bias; and
• Identifying key risks relating to irregularities including revenue recognition including fraud, management override of controls, debtor overstatement, misstated restricted funds, and capital expenses not being capitalised.

We then designed audit procedures in response to the risks identified, including performing substantive testing on all material income streams, tracing post year receipts to confirm debtor recovery, reviewing journal entries for signs of management bias or override of controls, reviewing a sample of restricted income/expenditure to ensure the restrictions were correct, and reviewing property expense codes for uncapitalised capital expenses.

The audit has been planned and performed in in accordance with auditing standards, however, because of the inherent limitations of audit procedures there remains a risk that we will not detect all irregularities, including those that may lead to material misstatements in the financial statements. There are inherent difficulties in detecting irregularities, and irregularities that result from fraud may be more difficult to detect than irregularities that result from error, for example due to concealment, override of controls, collusion or misrepresentations. In addition, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less audit procedures are able to identify it.

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

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. Our audit work has been undertaken so that we might state to the charitable 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 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.

Jonathan Healey BA FCA (Senior statutory auditor)
for and on behalf of Lindeyer Francis Ferguson Limited

Date:

Chartered Accountants
Statutory Auditors

North House
198 High Street
Tonbridge,
Kent,
TN9 1BE

SCOTTS PROJECT TRUST

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(incorporating income and expenditure account)

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	*Restricted funds 2024* £	*Unrestricted funds 2024* £	*Total funds 2024* £	*Total funds 2023* £
Income from:					
Donations, grants and legacies	**2**	26,168	38,629	64,797	25,660
Charitable activities	**3**	-	2,048,277	2,048,277	1,884,075
Other trading activities					
Events		-	14,149	14,149	92
Delarue Hall hire		-	12,871	12,871	9,834
Investments		-	91,337	91,337	25,026
Total		26,168	2,205,263	2,231,431	1,944,687
Expenditure on:					
Raising funds and events	**4**	-	16,568	16,568	9,885
Charitable activities	**4, 5, 6**	23,211	2,070,356	2,093,567	1,862,438
Total		23,211	2,086,924	2,110,135	1,872,323
Net income		2,957	118,339	121,296	72,364
Transfers between funds	**13**	(58,373)	58,373	-	-
Net movement in funds		**(55,416)**	**176,712**	**121,296**	**72,364**
Reconciliation of funds:					
Total funds brought forward		78,646	4,647,612	4,726,258	4,653,894
Total funds carried forward	**13**	**23,230**	**4,824,324**	**4,847,554**	**4,726,258**

SCOTTS PROJECT TRUST
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	£	*2024* £	£	*2023* £
Fixed assets					
Tangible assets	**9**		2,459,077		2,484,201
Current assets					
Debtors	**10**	179,022		137,355	
Short term cash deposits	**11**	-		1,726,990	
Cash at bank and in hand	**11**	2,382,141		526,222	
		2,561,163		2,390,567	
Liabilities					
Creditors: amounts falling due within one year	**12**	(172,686)		(148,510)	
Net current assets			2,388,477		2,242,057
Net assets			**4,847,554**		**4,726,258**
The funds of the charity					
Restricted funds	**13**		23,230		78,646
Unrestricted funds	**13**		4,824,324		4,647,612
			4,847,554		**4,726,258**

Approved by the board of trustees on 28 June 2024 and signed on its behalf by:

T Hoppe
Chairman

Company registration number: 03143819

SCOTTS PROJECT TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	*2024* £	*2023* £
Cash flows from operating activities:			
Net cash provided by operating activities	**A**	124,967	84,929
Cash flows from investing activities:			
Purchase of property, plant and equipment		(94,375)	(25,115)
Sales proceeds from disposal of property, plant and equipment		7,000	45
Investment income		91,337	25,026
Net cash used in investing activities		3,962	(44)
Change in cash and cash equivalents for the year		128,929	84,885
Cash and cash equivalents at the beginning of the year		2,253,212	2,168,327
Cash and cash equivalents at the end of the year		2,382,141	2,253,212
Cash and cash equivalents comprise:			
Short term deposits	**11**	-	1,726,990
Cash at bank and in hand	**11**	2,382,141	526,222
		2,382,141	2,253,212

NOTE TO THE STATEMENT OF CASH FLOWS

A Reconciliation of net income to net cash flow from operating activities

Net income for the year *As per statement of financial activities*	121,296	72,364
Adjustments for:		
Depreciation charges	119,499	108,809
Investment income	(91,337)	(25,026)
Increase in debtors	(41,667)	(66,435)
Increase / (decrease) in creditors	24,176	(4,738)
Profit on disposal of fixed assets	(7,000)	(45)
Net cash provided by operating activities	124,967	84,929

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Scotts Project Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted. The financial statements are presented in Pounds Sterling, and are rounded to the nearest pound.

1.2 Company status

Scotts Project Trust is a charitable company limited by guarantee incorporated in England and Wales. The address of the registered office is Scotts Office, Delarue Close, Tonbridge, Kent TN11 9NN. The members of the company are the trustees named on page 1. The Trust is controlled equally by the trustees. In the event of the Trust being wound up, the liability in respect of the guarantee is limited to £1 per member of the Trust.

1.3 Income

Income from donations and grants (including government grants) is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds.

In-kind support is recognised when the charity is entitled to the donated goods, the amount can be measured reliably, and the receipt is probable. Donated goods are measured at market value.

1 Accounting policies (continued)

Income from charitable activities is recognised to the extent that the charity has provided the contracted services. Income received in advance of the provision of services is deferred on a time basis until such time as the services have been performed.

Income from trading activities is recognised once the event or hire period has been completed. Income received in advance of the provision of services is deferred on a time basis until such time as the services have been performed.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Interest income is recognised when receivable.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably.

Expenditure is stated gross of irrecoverable VAT and has been classified under headings that aggregate all costs related to the category.

Staff costs have been allocated to expenditure headings on the basis of an estimate of the amount of time spent by staff members in each area.

The charity currently has three activities: the residential home - St. Peter's Row, Supported Independent Living houses - Oaks and Willows, and Day Services. Direct costs are allocated against these activities and support costs have been apportioned across the activities based on the proportional use of the cost by each activity.

Expenditure on raising funds includes those costs incurred in seeking donations and does not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include governance costs in connection with administration of the company and compliance with constitutional and statutory requirements.

1 Accounting policies (continued)

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Freehold property	2% on cost
Land	not depreciated
Motor vehicles	20% on cost
Fixtures & fittings	15% on cost
Computer equipment	33.33% on cost

1.6 Debtors

Fees receivable are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

1.7 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks and other short-term cash deposits included in current assets.

1.8 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at their settlement value.

1.9 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1 Accounting policies (continued)

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

Designated funds are unrestricted funds designated by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Trust for particular purposes. The aim and use of the restricted funds is set out in the notes to the financial statements.

1.11 Pensions

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

1.12 Taxation

The charity is exempt from Corporation Tax on its charitable activities.

2 Income from donations, grants and legacies

	2024	*2023*
	£	£
Donations and grants	64,797	25,660
	64,797	25,660

Donation income in the year includes restricted income of £26,168 (2023: £7,942).

3 Income from charitable activities

	2024 £	*2023* £
Residential home fees	1,291,319	1,200,913
Allocated to Day Services	(21,304)	(19,333)
	1,270,015	1,181,580
Supported living fees and rental income	318,801	307,909
Day Services fees	459,461	394,586
	2,048,277	1,884,075

4 Expenditure

Expenditure on raising funds

	2024 £	*2023* £
For donations and events		
Administrative cost of fundraising	1,056	1,464
Events	7,289	-
Wages and salaries (Note 7)	7,371	7,918
National insurance (Note 7)	544	266
Pension cost (Note 7)	308	237
	16,568	9,885

Expenditure for restricted funds in the current period was £Nil (2023: £Nil).

Expenditure on charitable activities

	Direct costs 2024 £	*Support costs 2024* £	*Total 2024* £	*Total 2023* £
Residential home	1,080,134	167,982	1,248,116	1,109,313
Supported living	277,886	76,945	354,831	323,756
Day Services	366,412	124,208	490,620	429,369
	1,724,432	369,135	2,093,567	1,862,438
	Note 5	*Note 6*		

Expenditure for restricted funds in the current period was £23,211 (2023: £28,524).

5 Direct costs

	Total 2024 £	*Total 2023* £
Wages and salaries (Note 7)	1,152,058	1,067,350
National insurance (Note 7)	88,363	73,005
Pension cost (Note 7)	23,133	21,246
Food and household	35,765	34,249
Establishment	192,750	155,993
Other direct costs	119,864	67,245
Profit on disposal of fixed assets	(7,000)	(45)
Depreciation	119,499	108,809
	1,724,432	1,527,852

6 Support costs

	Total 2024 £	*Total 2023* £
Wages and salaries (Note 7)	245,838	236,322
National insurance (Note 7)	22,237	20,765
Pension cost (Note 7)	4,763	4,401
Other support costs	69,701	44,892
Legal and professional	11,434	18,822
Governance costs:		
Auditors' remuneration for audit and other services	15,162	9,384
	369,135	334,586

7 Staff costs

	2024 £	*2023* £
Wages and salaries	1,405,267	1,311,590
Employer's National Insurance contributions	111,144	94,036
Employer's pension contributions	28,204	25,884
	1,544,615	1,431,510

The average monthly number of full-time equivalent employees during the year was as follows:

	2024 No.	*2023* No.
Residential home	26	23
Supported living	5	5
Day Services	9	9
Finance and administration	3	3
Maintenance	2	2
Governance	1	1
Fundraising and marketing	1	1
	47	44

The average monthly number of employees based on headcount during the year was 79 (2023: 76).

There were no employees with employment benefits (excluding employer pension contributions) of more than £60,000 in the current nor preceding period.

Key management personnel comprise the trustees and the senior management team listed on page 1. The total remuneration, including employers' national insurance and pension contributions, of key management personnel was £198,123 (2023: £202,551). No remuneration was paid to the trustees.

8 Net income

	2024	*2023*
	£	£
Net income is stated after charging:		
Depreciation of tangible fixed assets	119,499	108,809
Auditors' remuneration	9,300	8,084
Auditors' remuneration - non-audit	5,862	1,300
Pension costs	28,204	25,884

9 Tangible fixed assets

	Freehold property	*Motor vehicles*	*Furniture fittings and equipment*	*Total*
	£	£	£	£
Cost or valuation				
At 1 April 2023	3,192,015	79,395	702,545	3,973,955
Additions	3,480	44,000	46,895	94,375
Disposals	-	(29,575)	(12,205)	(41,780)
At 31 March 2024	3,195,495	93,820	737,235	4,026,550
Depreciation				
At 1 April 2023	847,907	72,640	569,207	1,489,754
Charge for the year	51,794	12,754	54,951	119,499
Depreciation on disposal	-	(29,575)	(12,205)	(41,780)
At 31 March 2024	899,701	55,819	611,953	1,567,473
Net book value				
At 31 March 2024	2,295,794	38,001	125,282	2,459,077
At 31 March 2023	2,344,108	6,755	133,338	2,484,201

Freehold property includes £600,000 in respect of land which is not depreciated.

10 Debtors

	2024	*2023*
	£	£
Fees receivable	102,286	64,525
Prepayments and accrued income	76,736	72,830
	179,022	137,355

11 Cash at bank

	2024	*2023*
	£	£
Instant access accounts	2,382,141	526,222
Notice accounts	-	1,726,990
	2,382,141	2,253,212

12 Creditors: amounts falling due within one year

	2024	*2023*
	£	£
Accounts payable	55,378	49,813
Other taxation and social security	27,132	26,530
Accruals and deferred income	85,196	65,234
Other creditors	4,980	6,933
	172,686	148,510

Accruals and deferred income includes deferred income of £44,621 (2023: £27,402) for fees due in the next financial year and where there is an implied time constraint in the grant agreement and therefore income is recognised over the budgeted timescale.

The movement on deferred income is as follows:

	2024	*2023*
	£	£
Balance at 1 April 2023	27,402	45,143
Released to income	(27,402)	(45,143)
Received in the year and deferred	44,621	27,402
Balance at 31 March 2024	44,621	27,402

13 Statement of funds

	At 1 April 2023 £	*Incoming resources* £	*Resources expended* £	*Transfers in/out* £	*At 31 March 2024* £
Unrestricted funds:					
Fixed asset designated funds	2,484,674	-	(119,499)	93,902	2,459,077
Designated project funds	1,200,000	-	-	100,000	1,300,000
General funds	962,938	2,205,263	(1,967,425)	(135,529)	1,065,247
	4,647,612	2,205,263	(2,086,924)	58,373	4,824,324
Restricted funds	59,942	26,168	(23,211)	(58,373)	4,526
Restricted welfare funds	18,704	-	-	-	18,704
	4,726,258	2,231,431	(2,110,135)	-	4,847,554

The restricted funds carried forward at 31 March 2024 relate to grants and donations for capital or other specified projects and the Welfare Fund of £18,704 (2023: £18,704), to be used on the general welfare of service users and staff.

The transfer of £58,373 (2023: £25,588) from restricted reserves to the fixed asset designated funds represents expenditure on capital projects out of donations received in prior years, which the donors have specified must be used for the Trust's capital expenditure programme.

The transfer from general funds represents a transfer of £100,000 to designated project funds. The designated project funds are detailed in the Trustees' Report under 'Reserves'. The resources expended in the year relates to the depreciation charge.

Prior year	*At 1 April 2022* £	*Incoming resources* £	*Resources expended* £	*Transfers in/out* £	*At 31 March 2023* £
Unrestricted funds:					
Fixed asset designated projects and general funds	2,567,895	-	(108,809)	25,588	2,484,674
Designated project funds	1,050,000	-	-	150,000	1,200,000
General funds	911,183	1,936,745	(1,734,990)	(150,000)	962,938
	4,529,078	1,936,745	(1,843,799)	25,588	4,647,612
Restricted funds	124,816	7,942	(28,224)	(44,592)	59,942
Restricted welfare funds	-	-	(300)	19,004	18,704
	4,653,894	1,944,687	(1,872,323)	-	4,726,258

14 Analysis of net assets between funds

	Restricted funds 2024 £	*Unrestricted funds 2024* £	*Total funds 2024* £	*Total funds 2023* £
Tangible fixed assets	-	2,459,077	2,459,077	2,484,201
Current assets	23,230	2,537,933	2,561,163	2,390,567
Creditors due within one year	-	(172,686)	(172,686)	(148,510)
	23,230	4,824,324	4,847,554	4,726,258

In the previous year restricted funds of £78,646 were included in current assets.

Free reserves as noted in the trustees' report comprise unrestricted, undesignated current assets and creditors due within one year.

15 Pension commitments

The Trust operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Trust in an independently administered fund. The pension cost charge, representing contributions payable by the Trust to the fund for 2024 was £28,204 (2023: £25,884).

16 Related party transactions

There were no Trustees' remuneration or other benefits during the current or prior period. During the year there were £77 (2023: £73) of expenses incurred by the Charity for the trustees to fulfill their duties, namely DBS checks for trustees.

There were no other related parties during the year.

SCOTTS PROJECT TRUST

England & Wales - Charity number 1051947

Accounts

Charity number: 1051947
Registered number: 03143819

SCOTTS PROJECT TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

SCOTTS PROJECT TRUST
(A company limited by guarantee)

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SCOTTS PROJECT TRUST
(A company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

Life President	Jill Scott
Trustees	Tom Hoppe, Chairman Nick Ward Susan Bourne Derek McMenamin Andrew Blevins Peter Bibb Auxilia Muganiwah Martin Miles Richard Tapsfield Mick Pavey Liam Slattery (appointed 24/6/22) Keith Ritchie (appointed 12/05/23)
Company registered number	03143819
Charity registered number	1051947
Registered office	Scotts Office Delarue Close Tonbridge TN11 9NN
Company secretary	Nick Ward
Website/email address	www.scottsproject.org.uk info@scottsprojecttrust.org.uk
Independent auditors	Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge TN9 1BE
Bankers	Handelsbanken First Floor, 50-52 London Road Bligh's Meadow Sevenoaks TN13 1AS
Solicitors	Thomson Snell & Passmore LLP 3 Lonsdale Gardens Tunbridge Wells TN1 1NX

SCOTTS PROJECT TRUST
(A company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

Senior management team	Mark Allen – Chief Executive Officer Graham Funnell – Registered Manager Clare Whymark – Manager, Day Service Skills and Activities Helen Cross (until 31/12/22) and Graham Reid – Manager, Finance and Operations

SCOTTS PROJECT TRUST
(A company limited by guarantee)

TRUSTEES REPORT

The trustees (who are also directors of the charity for the purposes of the Companies Act 2006) present their annual report together with the audited financial statements of Scotts Project Trust ('the Trust') for the year ended 31 March 2023. The trustees confirm that the annual report and financial statements of the Trust comply with the current statutory requirements, the requirements of the Trust's governing document and 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) (Charities SORP (FRS 102)). The legal and administrative information on pages 1 and 2 of this document forms part of this report.

Objectives and Activities

Our vision is that people with a learning disability should gain the confidence and independence to lead fulfilled, happy lives.

The charity's Objects are the relief of those in need by reason of a learning disability specifically restricted to the following:

(1) (a) To establish and operate a home or homes to provide either temporary or permanent residence or residences in England for persons with a learning disability;
(b) To establish and operate shared or individual, permanent or temporary, independent living accommodation in England for persons with a learning disability;
(c) To establish and operate a domiciliary care and support service in England for persons with a learning disability in their own homes or in accommodation provided by others;
(d) To establish and operate a respite care and support service and support in England for persons with a learning disability who are generally cared for and supported by their family or other carers;
(e) To establish and operate day services in England for persons with a learning disability including without limitation services promoting and supporting their wellbeing, goals and aspirations, recreation or other leisure time occupation, life and work skills, education, independence, social interactions and general personal development; and to make provision for the maintenance, care and support of such persons and their medical and nursing needs (whether with or without associated or ancillary services to their families, dependents and carers) and for their travel to and from the charity's premises or elsewhere for social, recreational or leisure purposes.

(2) To provide training, advice, support, co-operation and other assistance in England in any way connected with or calculated to benefit persons with a learning disability.

The needs of adults with a learning disability drive everything we do. *Our mission* is to provide an excellent, supportive service and a nurturing environment so the people who use our service can get the most from life.

Our values reflect our vision and mission, shaping every aspect of our work:

Care: people who live in one of our houses or use day services at Scotts should enjoy homelike surroundings, be supported in a way that meets their individual needs and develop mutually enjoyable relationships.

Support: each person should be valued as an individual and can expect their mental, physical and emotional needs to be understood and supported in a way that recognises the person rather than their physical or intellectual limitations.

Develop: we support people with a learning disability to choose how to live their own lives, as independently as they can, and to play a full part in the wider community.

Services and Activities

We run three closely linked services:

St Peter's Row is home to fifteen adults. Although it is registered and managed as a single residential care home, it comprises a terrace of three houses which are distinct households, each with its own character and a daily routine planned by residents and staff. The houses have their own kitchens and sitting rooms and every resident has their own bedroom, which is private. The attractive shared patio and garden is used by everyone.

Residents are actively involved in sharing their needs and wishes, and the staff team tailor their support accordingly.

Many people choose to get involved in sessions at the Day Services, or activities provided by other organisations, and staff provide support for trips to events like concerts and pantomimes, and summer holidays. We encourage people to live as independently as they can, and residents may choose to move to our supported living service.

"We sleep very well at night knowing X is safe, well and looked after. X's key worker is exceptional and goes over and beyond what is required from her. There is, I am sure, nowhere else as wonderful as Scotts."

Family Member of Resident

The *Supported Independence Service* is based in two adjacent detached houses, Oaks and Willows, near the main Scotts site. Four people share each house and there is also a studio flat. This service is a very effective step towards living independently, and staff support each person to meet the goals they set for themselves. For example, someone might want to do their own shopping and cooking, volunteer or go to college, or get involved in social activities. As at St Peter's Row, each tenant has their own bedroom, and each household shares a kitchen, a sitting room, and a garden. Several tenants take part in classes and sessions at the Day Services. Oaks and Willows are a short bus journey away from the centre of Tonbridge, so tenants can easily get to the local leisure centre, for example, or meet friends in town.

Our on-site *Day Service* is a hub for learning and socialising. Around 80 people attend the centre every week, enjoying a range of sessions that might be focused on fun or friendship, or supporting them to learn how to do

everything from managing their laundry to safely accessing the internet; skills which help them to live as independently as possible. The sessions run each weekday with gardening, dance and drama and journalism among the most popular. We aim to provide an excellent, personalised service. The focus is on gaining confidence as well as essential life skills, and our lively drama and dance classes are a distinctive part of what makes Scotts so special.

People with a learning disability can easily become socially isolated, so activities like sports, games and singing at lunchtime offer an important chance to enjoy existing friendships and form new ones. Our Coffee Shop is open to the public on Wednesday morning, helping students gain valuable work experience in a safe environment.

"Everything you do for all the students is top of class. All the staff are well trained, the help the students receive is 'out of this world'. Jill Scott must be very proud of you as are all the parents".

Day Service Student

Bubble painting was enjoyed by all during the arts and crafts session

Our wonderful people demonstrating many skills during the cookery sessions

TRUSTEES REPORT

Providing Public Benefit

The Trust's services are open to adults with a learning disability, and we cater for people with a wide range of needs. The Trust's founder, Jill Scott, developed the services to have a Christian ethos, which they retain; however, we are an inclusive charity and we provide our services irrespective of race, gender, sexual orientation, religion or belief.

The trustees decide on objectives and activities that benefit people who live in the Trust's houses and attend its Day Services, in accordance with the Charity Commission's guidance on public benefit. The Delarue Hall and the Barn are offered for hire to the local community and are popular venues for clubs and societies as well as one off events. Whilst they were closed at various times during the Covid-19 outbreak, they reopened in 2022. The Changing Places facility is available to the public during opening hours, and the whole of the Barn and Hall are fully accessible to all service users.

Staff

The staff at Scotts are key to the homely and caring ethos of the Trust and the work of many of them has been outstanding. Their flexibility, dedication, care and hard work have kept our service users safe, fulfilled and happy. Once again, the trustees would like to thank all the staff for their dedication and the difference they make to everyone who uses the Trust's services. Our high-quality service is made possible by their hard work and commitment. The Trust regularly reviews the training and development needs of staff beyond statutory and regulatory requirements.

"The staff support the adults by listening to them,
encouraging them and helping them to feel happy and safe"

Day Service Student

Volunteers

Scotts is fortunate to benefit from the support of our volunteers, and the trustees are grateful for the time and energy they offer. In the Day Services, volunteers support clubs and activities and support sessions and special events. In addition, pupils from Tonbridge Grammar School and Tonbridge School continue to provide invaluable help to our students as part of their community outreach programmes.

Community engagement and fundraising

Funding from local authority fees covers the cost of a basic service provision, but to maintain and improve our facilities we need to raise further funds continually. Fundraising provides our residents and those attending the Day Service with an environment in which they can enjoy life, facilities that offer the privacy and dignity they deserve, and the opportunity to look forward to a brighter future.

Keeping our buildings, grounds and essential equipment in good condition is a costly business. Our budget for this is approximately £50,000 every year, for which funds are raised largely in our local community.

Achievements and Performance in 2022-23

COVID-19

General comments

After an extended and extraordinary period, all the Trust's services are fully open, and operating as normal. March 20th 2023 saw the lifting of a final set of Covid-19 restrictions although masks are still made available for anyone who wishes to wear one. Whilst we expect that further measures may be needed to combat future outbreaks, new strains or other illnesses, it is a relief to record this return to normality and to do so with no service users or staff members having lost their lives to the virus.

Financial impact

The Finance and General Purposes committee oversaw the financial impact of Covid-19, and undertook scenario planning, monitored PPE stocks and administration of the furlough scheme, and received general, regular updates under a standing agenda item for each meeting.

Three years ago, trustees increased reserves held for business interruption purposes from four months' costs to six in light of the growing threat of a pandemic, and total reserves were, and remain, substantially above that figure. The trustees review of the reserves position is noted below in the financial summary.

Further Covid-19 considerations

Trustees anticipated that the outbreak would impact our ability to fundraise, and we reduced our budgeted expectation for 2021/22 and 2022/23 accordingly. These funds are generally used for maintenance and improvements to the estate. Sufficient reserves existed to make up the shortfall. Whilst it is expected that a further impact will be seen in the financial year ahead, trustees expect fundraising conditions to ease, and, again, sufficient reserves exist to meet any shortfall.

The CEO considered the impact on staff, and a number of measures were taken. First, an Employee Assistance Programme was added in March 2020. This provides anonymous and free counselling services, and other employee support. Pay was increased, there was regular communication about procedures to be followed, the situation regarding PPE stocks, and visiting arrangements. Over the period of the pandemic, three Covid-19 related special awards were made to the staff who had borne the brunt of the outbreak. The 2022 pay increase was brought forward to 1 January (from 1 April) and the 2023 pay increase followed suit. From 1st May 2023, Benenden Health cover was introduced for staff with 3 or more years' service as a further benefit.

Trustees gave consideration as to whether there were any Covid-19 related implications for the investments the charity held, and expected there to be a reduction in interest received, which was the case. This did not have a material impact upon the charity, and the Trustees expect interest received to increase over the coming year.

Overall, throughout the pandemic trustees believed that the Trust had the resources to continue and that it was a going concern, and this remains the case.

Property improvements

Owing to Covid-19, work in the residential home and the two independent living houses was limited mainly to necessary maintenance. In 2022/23, a programme of 'catch up' work was executed to ensure Scotts' high standards were maintained across all properties. Mainly cosmetic, they included the internal repainting of the houses at the Oaks and Willows, the repair and cleaning of various bathrooms, and the start of work on the external paintwork.

All flooring which posed any risk of trips or slips have been either repaired or replaced, including the hallway to the house two kitchen, the entrance footwell at the Willows and the flooring in the Willows flat. All loose mats were also removed and fixed matting installed where needed.

All lighting internally at St Peter's Row is now low energy LED with only four of the outside lights in the cloister remaining as fluorescent, and these will be changed as the units fail. All administration, Barn and Day Service lights are now low energy LED. The workshop is still running fluorescent lighting, but this will be changed within the Barn Garden project. All carpark lighting is low energy operated on light sensitive switching to reduce run time.

St Peter's Row's doors were draughts sealed, but the doors themselves are warped, and will need to be replaced in due course.

Planters were introduced to the car park to mark and protect a pedestrian crossing and the car park lines were remarked and extended following the car park resurfacing.

Environmental assessment
A 2021/22 survey of the current state of the buildings' energy efficiency and insulation showed that the basic, widely recommended measures were already in place. This year, consideration was given to the addition of further measures, such as the installation of solar panels, and quotes obtained. The Finance and General Purposes committee will review the cost/benefit analysis for these and other measures in 2023/24.

Fundraising and engagement with the community
The focus has been on boosting Scott's profile within the local community to provide greater opportunity for our service users, to reconnect existing partnerships whilst creating new fundraising opportunities. We have seen many successful events take place on site, whilst also reaching out to new and existing grant funders.

The donations we have received come through three main sources:

Community Fundraising
This includes internal and external events within the community, sponsorship from individuals and online platforms such as Amazon Smile. This year has seen a number of successful events, as follows.

<u>Dragon Boat Race 2022</u>
Held in September, the annual event took place in the heart of Tonbridge. Scotts formed a strong team comprising of staff members and their friends and family. The event was successful in terms of building Scotts' community profile, as well as raising £1,826 in donations and sponsorship.

Art and Craft Show

The event was held onsite and gave parents, carers and friends the opportunity to view and purchase students' work. The event was enjoyed by all involved and fundraised over £1,000.

Kent Advanced Motorcycle Group (KAMG) Easter Visit

The KAMG visit us throughout the year to spend time with the residents. During this trip, the group came armed with plenty of chocolate for Easter, as well as a generous donation. Staff of Scotts and volunteers welcomed the group with tea, coffee and cake in The Barn. The residents particularly enjoyed hearing the revs of the engines!

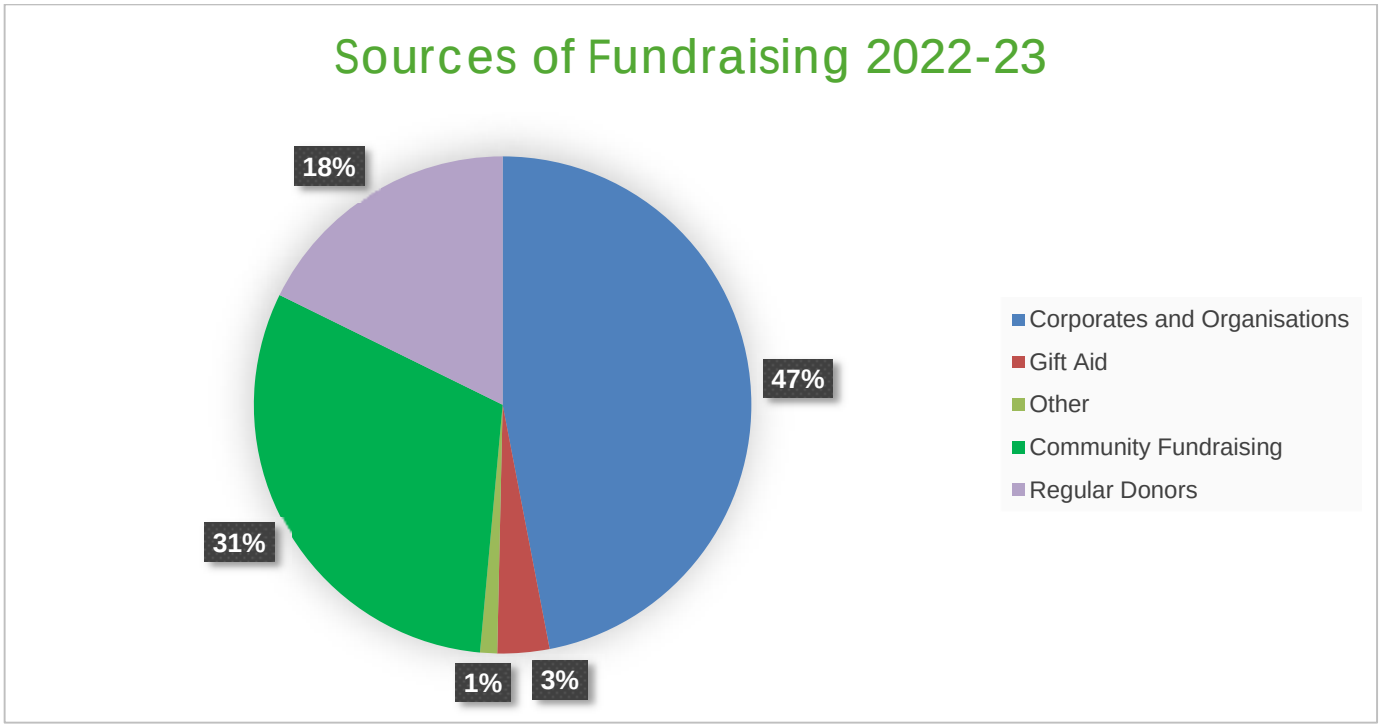
Charitable Trusts and Organisations

This year Scotts have gratefully received grants from Waitrose, the Co-op, The Tonbridge Lions and Fidelity. Applications are submitted throughout the year.

Regular Donations

Donations have been received from individuals who regularly donate to us on a monthly or yearly basis. Many of these donors are friends and family of Scott's Service Users and we are profoundly grateful to them for their continued support.

The chart below demonstrates the share of donations by each source.



Plans for Future Financial Periods

Strategic Plan
The Strategic Plan for the period 2020 to 2025 was agreed by the trustees in the autumn of 2019, and the objectives set out therein remain our objectives for the next financial period. There were no material changes to the Strategic Plan in 2022/23. Work on the 2025 to 2030 plan will start this year.

Improving our facilities
Residential care (St Peter's Row)
Continued updating of the décor and furnishings will take place.

A working party reviewed possible improvements to St Peter's Row to improve accessibility for users to all parts of the houses, and recommended that two bathrooms be upgraded to fully accessible wet rooms. The first of these will be put in place in the summer of 2023. Other options such as the installation of a lift were discussed and will be included in a list of potential improvements for the future, should service users require them.

Day Services
Transforming the Barn Garden
In addition to wishing to maintain our property to a high standard, we wish to realise our vision and strategy by implementing transformational initiatives that require substantial financial investment. Funds are raised largely from a range of appeals.

A project to extend and enhance our Barn Garden facilities to provide a greater outdoor session space for people with learning disabilities is under way. These improvements will enable our service users to gain new skills, participate in outdoor activities and enjoy social interaction.

The improvements will provide a more cohesive session space with much improved access for wheelchairs, a refurbished building in which sessions can take place, a new storage and potting shed, and planters and a greenhouse that will allow wheelchair users to access them. It will improve drainage and increase the capacity of our covered areas to enable the facilities to be used in a wider range of weather conditions. Between 50 and 80 adults with learning disabilities will benefit from the improved space during session activities. It will also provide a lovely space for quiet times and lunches which are all important for the well-being and enjoyment of our service users.

Timescales and budget
The project is on course to complete all the work by the summer of 2023, and will fall within the originally estimated £40,000 budget.

Supported Independence Service (Oaks and Willows)
We have continued to improve the general decoration of the houses, guided by the service user tenants and our internal reviews. Further improvements will be led by the tenants, supported by their key workers, to ensure their needs and preferences are considered fully and may include new curtains and blinds, external decoration and the replacement of soffits and fascias.

Scotts venue hire for the community and raising funds for Scotts
As of the end of March 2022, Scotts re-opened the Hall and Barn for private hire. Since then, a number of regular hirers as well as one-off hires have booked our spaces. The one-off hires mostly consist of children's birthday parties and low-key evening functions, and the regular hirers include a drama class for children, martial arts and a fitness class.

Around £10,000 was raised through such hiring in 2022/23, and it is hoped that Scotts will be able to generate around £12,000 of income to support our charitable activities in 2023/24.

New sessions in the Day Service
We have been able to accept more students for our sessions and introduced a new session in 2022/23, enhancing the choice available to attendees and increasing capacity.

IT
We have completed the migration to Microsoft 365 and the Cloud, and further improvements both to the infrastructure and to hardware are planned for 2023/24.

We will work on introducing app-based technology to assist staff in carrying out some of the key record keeping functions. The adoption of a new visitor tracking app is in a pilot phase and is expected to be rolled out too.

Community Fundraising and Marketing
The year 2022-2023 has provided the opportunity to mobilise a fundraising plan, which was stalled previously due to the pandemic. Below are the activities and area of focus for the year ahead.

School Engagement

Tonbridge School & Tonbridge Girls' Grammar School
Scotts have maintained their relationship with Tonbridge School. Day Service students are hosted by Tonbridge School on a weekly basis throughout the year and take part in sporting activities.

Scotts have been invited to be part of their 'Giving Day' in June. This year, students will be invited to the school to take part in a range of enriching activities, including cookery, arts and crafts as well as the usual 'sports day' activities.

The girls from Tonbridge Girls' Grammar join Scotts weekly 'Sing and Sign' sessions which are enjoyed by everyone.

Skinners Kent Academy and North Kent College are also keen to support Scotts during the year ahead by offering volunteers, holding their own fundraising activities and through event collaboration.

Events

Dragon Boat Race- Tonbridge

On Sunday 6th September, Scotts will be competing in the annual Dragon Boat Race. This will again allow Scotts to cement their presence within the local community. This year, Scotts plan to partner with a corporate organisation to further grow the success that was seen last year.

Scotts Summer Fete

On 19th August, we will hold a summer fete. This is being planned and coordinated by the Fundraising, Marketing and Community Engagement Manager and staff from the St Peter's Row. This will be an enjoyable afternoon for our service users, staff, friends, family and the wider public.

Charity Golf Day and Fundraiser

Scotts are delighted to plan and host a charity golf day at Knole Park Golf Club on Wednesday 27th September. This is a brilliant opportunity for keen golfers to show their support for Scotts whilst playing at the prestigious course. The day will offer 18 holes of golf, a 2-course lunch, plenty of competitions and an auction.

Scotts Quiz Night

In October, Scotts will hold a quiz night at Delarue Hall. The local community as well as the 'Friends of Scotts' will be invited, with the aim to deliver a fun-filled light-hearted quiz evening whilst providing the opportunity to fundraise and to showcase our excellent premises and facilities.

Corporate Partnerships

A large proportion of donations are received from local corporates and organisations. We will focus on nurturing our existing relationships with Handelsbanken, Fidelity, The Tonbridge Lions, Waitrose, and the Co-op whilst endeavouring to build relationships with new organisations. This will be achieved by optimising grant application opportunities, submitting 'Charity of the Year' applications, and building Scotts community profile and inviting local businesses to Scotts events.

TRUSTEES REPORT

Structure, governance, and management

Constitution

The Trust was incorporated in January 1996 as a company limited by guarantee. The Trust changed its name from Scotts Project Limited to Scotts Project Trust as from April 2001. The principal office of the Trust is Scotts Office, Delarue Close, Tonbridge, Kent TN11 9NN. The trustees are also directors of the Trust for the purposes of company law.

The governing document of the Trust is the Articles of Association. In accordance with good practice, a review of the Trust's governance took place between January and October 2017 to include all aspects of the constitution, Trustee Board, committee structure and delegation. This is being refreshed in 2023.

The charity's Objects are noted on page 3.

The trustees

This year saw no trustees step down from the Trustee Board, and one new trustee (Liam Slattery) join. Induction and training of new trustees is undertaken in discussions with existing trustees and managers, and by attending trustee and committee meetings. The trustees, all of whom are unpaid volunteers, are elected for a period of three years. Under the Articles one third of the trustees will retire each year at the AGM.

Organisational structure and decision making

Trustee meetings are held every two months or more often if required, at which decisions are taken regarding matters of policy and major capital expenditure, as well as reviewing financial and management accounts and budget plans, and the minutes of committee meetings.

The Chief Executive and Senior Management meet regularly to oversee the day-to-day running of the Trust, including the management of the residential care home, supported independence service and Day Services. Compliance with the requirements of the Care Quality Commission (CQC) and relevant local authorities is regularly reviewed.

Committees oversee key functions. At least one Trustee and one Senior Manager sit on each committee. Where possible and appropriate, our residents and students are also represented.

The Finance and General Purposes Committee ("F&GP") meets regularly and is responsible for overseeing the financial management and administration of all the Trust's activities. F&GP takes responsibility for the maintenance and management of the Trust's property and assets, budgeting, performance, and risk reporting. F&GP is also responsible for remuneration policy and sets the pay and remuneration of key management personnel.

The Health and Safety Committee meets at least four times a year to co-ordinate the Trust's health and safety policies, procedures, and practices in compliance with current legislation. Accidents and incidents (if any) are reviewed together with any required actions. The Trust's external health and safety advisers provide recommendations and reports to the committee periodically.

The Care and Safeguarding Committee provides oversight of the Trust's care standards and practice, safeguarding policies including their review and updating, and reviews and directs the Internal Audit function. It meets at least four times a year and provides assurance to trustees that safeguarding and care are of a high standard.

Quality assurance

The trustees strive to ensure that a high standard of service is achieved and maintained in all areas of the Trust's work. The trustees ensure that the Trust satisfies all current legislative and regulatory requirements, including the specific requirements of the CQC. Each service has a designated trustee who has oversight responsibility for that service and provides mentoring to the senior manager.

Our experienced Internal Auditor undertakes independent audits of the Trust's standards of care and compliance with regulatory requirements; in addition, they provide support for managers who wish to discuss aspects of their service provision. The audits include talking to the people who use our services and checking records; there is an opportunity to meet staff and the registered manager. The Internal Auditor reports to the CEO, but also has direct access to the Chair of Trustees, attends trustee meetings annually to discuss findings and recommendations, and sits on the Care and Safeguarding committee.

An external HR consultant is engaged to provide advice. From time to time, an external safeguarding expert has been consulted to review policies.

Governance of Fundraising

With regard to fundraising standards, Scotts Project Trust is registered with the Fundraising Regulator, and acts in accordance with the Fundraising Regulator's Code of Practice, which sets out the standards with which a charity should comply. The Code can be found online at:
https://www.fundraisingregulator.org.uk/code-of-fundraising-practice/code-of-fundraising-practice/

Specifically:

- no external fundraisers were engaged by the charity in the year.
- there were no failures by the charity, or by any person acting on its behalf, to comply with the fundraising standards to which the charity was committed.
- the charity monitored the fundraising activities of all persons acting on its behalf by:
    - agreeing a schedule of activity
    - explicitly excluding street collections (including 'chugging'), house-to-house calls, cold calling, and mass mailing ('junk mail') as methods of fundraising
    - frequent meetings between the Fundraising Manager and the Chief Executive to review activities; and
    - ensuring that all official applications to potential donors were reviewed and authorised either by the Fundraising Manager or the Chief Executive

This also ensured that vulnerable people and other members of the public were protected from behaviour which:

- is an unreasonable intrusion on a person's privacy; and/or
- is unreasonably persistent; and/or
- places undue pressure on a person to give money or other property.

No complaints were received by the charity, or by a person acting on its behalf for the purposes of fundraising, about fundraising activity.

In addition to the above, a designated trustee has oversight responsibility for Scotts' fundraising activities and reports his reviews to F&GP and the Trustee Board.

TRUSTEES REPORT

Financial review

Trustees are satisfied that the accounts should be drawn up on a going concern basis.

The results of the year are as follows:

	2023	2022
	£	£
Operating surplus	56,589	13,549
Income from grants, donations and events, less fund-raising costs:		
Unrestricted	7,833	28,207
Restricted	7,942	93,930
Net Income	72,364	135,686

The Trust's main source of income is fees from local authorities for residential and day services, which enable the Trust to realise its charitable objectives.

As noted above, income from fundraising activities was lower in the year than might be expected in non-covid times. Whilst some impact is expected to be seen in 2023/24, the trustees expect fundraising income to be higher than 2022/23.

Risk management

The trustees regularly review the major operational, financial and governance risks to which the Trust is exposed. Guidance is taken from relevant committees and consultants to ensure systems and procedures are in place to mitigate those risks and determine whether any further steps should be taken to manage those risks more effectively.

The trustees consider that the principal risks which the Trust faces are:

- The risk that fees from local authorities for the Trust's services fail to cover the costs of providing those services due to continued funding shortfalls. The trustees seek to mitigate this risk by maintaining contact with the relevant councils to negotiate adequate payment for services provided, by consulting with the councils so that the Trust is fully aware of each council's evolving views on the services they require and by providing councils with sufficient information on the Trust's costs, to support the case for funding.
- The risk that shortages in the UK workforce will make recruitment and retention difficult. The Trust mitigate this through a range of measures as mentioned above, including reward, recognition, and broader support.

Reserves Policy

This section includes the Trust's policy on reserves, and current levels. Each year, and throughout the year when appropriate, trustees consider the main components of reserves, and decide whether to amend them.

Policy for holding reserves for Operating Expenses

As noted above, reserves equal to six months of operating expenses were held in the financial year. In view of the risks and uncertainty of income, trustees will maintain six months for 2023/24.

Amount and category of Reserves

	2023 £	2022 £
The Trust held the following reserves at 31 March 2023	4,726,258	4,653,894
Of which, represented by tangible fixed assets held for the purposes of the Trust's charitable objects	(2,484,201)	(2,567,895)
Restricted reserves held for specific purposes	(59,942)	(124,816)
Restricted reserves for the Welfare Fund *	(18,704)	-
Reserves designated for strategic projects **	(1,200,000)	(1,050,000)
Unrestricted free reserves	963,411	911,183
Of which, Reserves held to protect the Trust due to unexpected fall in income and/or increased expenditure ***	936,162	871,263
Other free reserves ****	27,249	39,920

* Restricted to use for the welfare of service users or staff in exceptional circumstances

** In line with the Trust's charitable objectives and long-term Strategic Plan, £1,200,000 of the unrestricted reserves are designated for the purchase/building or renovation for supported independent living accommodation.

*** Six months' operating expenses held to protect the Trust in exceptional circumstances

**** Held for general costs and unforeseen circumstances.

Land and buildings
The trustees believe the land and buildings included in the balance sheet at £2,344,108 are worth not less than that figure but a more precise value cannot be determined without a professional valuation.

Statement of trustees' responsibilities

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

TRUSTEES REPORT

Company law requires the trustees to prepare financial statements for each fiscal year. 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 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 these 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 (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and 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.

Disclosure of information to auditor

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

- so far as the trustees are aware, there is no relevant audit information of which the Trust's auditors are unaware, and
- the trustees have taken all reasonable steps that ought to have been taken as trustees in order to be aware of any information needed by the Trust's auditors in connection with preparing their report and to establish that the Trust's auditors are aware of that information.

In preparing this report, the trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the trustees on 23 June 2023 and signed on their behalf by:

T. Hoppe
Chair of Trustees

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT TRUST

Opinion

We have audited the financial statements of Scotts Project Trust (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 31 March 2023 and of its incoming resources and application of resources 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.

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 Auditor's 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT TRUST

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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 directors' report included within the trustees' report.

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

- adequate 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement on page 18, the trustees (who are also the directors of the charitable 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, 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.

Auditor's 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. 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 framework applicable to the preparation of the financial statements of the charity, and the procedures that management adopt to ensure compliance. We have considered the extent to which non-compliance might have a material effect on the financial statements, and in particular we identified: the Companies Act 2006, FRS 102, and the Charities SORP.

We have also identified other laws and regulations that do not have a direct effect on the amounts or disclosures within the financial statements, but for which compliance is fundamental to the charity's operations and to avoid material penalties, including General Data Protection Regulation (GDPR), Care Quality Commission regulatons, employment law, and health and safety.

Having reviewed the laws and regulations applicable to the charity, we designed and performed audit procedures to obtain sufficient appropriate audit evidence. Specifically, we:

- Selected a team with sector experience to perform the audit;
- Obtained an understanding of the charity's procedures for ensuring compliance with laws and regulations;
- Obtained and reviewed internal policy and procedure documents;
- Made enquiries of management and the trustees regarding whether they were aware of any actual or suspected incidences of non-compliance with laws and regulations;
- Obtained and reviewed meeting minutes;
- Reviewed legal expenses accounts for indications of any possible non-compliance; and
- Reviewed the completeness and accuracy of any disclosures made in the financial statements.

We assessed the susceptibility of the charity's financial statements to material misstatement, including considering how fraud might occur. This was performed by:

- Making an assessment of the charity's control environment, systems and controls including identifying any weaknesses and considering the risk of management override of controls;
- Assessing the susceptibility of the charity's financial statements to material misstatement, including considering how fraud could occur;
- Considering whether there are any incentives or opportunities for management to manipulate financial results;
- Obtaining and evaluating the trustees' assessment of the risk of fraud, and enquiring as to whether they are aware of any actual or suspected incidences of fraud;
- Reviewing the accounting policies and accounting estimates for signs of management bias; and
- Identifying key risks relating to irregularities including revenue recognition including fraud, management override of controls, debtor overstatement, misstated restricted funds, and capital expenses not being capitalised.

We then designed audit procedures in response to the risks identified, including performing substantive testing on all material income streams, tracing post year receipts to confirm debtor recovery, reviewing journal entries for signs of management bias or override of controls, reviewing a sample of restricted income/expenditure to ensure the restrictions were correct, and reviewing property expense codes for uncapitalised capital expenses.

The audit has been planned and performed in in accordance with auditing standards, however, because of the inherent limitations of audit procedures there remains a risk that we will not detect all irregularities, including those that may lead to material misstatements in the financial statements. There are inherent difficulties in detecting irregularities, and irregularities that result from fraud may be more difficult to detect than irregularities that result from error, for example due to concealment, override of controls, collusion or misrepresentations. In addition, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less audit procedures are able to identify it.

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT 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. Our audit work has been undertaken so that we might state to the charitable 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 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.

Jonathan Healey BA FCA (Senior statutory auditor)
for and on behalf of

Lindeyer Francis Ferguson Limited
Chartered Accountants
Statutory Auditors
North House
198 High Street
Tonbridge
Kent TN9 1BE
Date: 3 July 2023

SCOTTS PROJECT TRUST

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(incorporating income and expenditure account)

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	*Restricted funds 2023* £	*Unrestricted funds 2023* £	*Total funds 2023* £	*Total funds 2022* £
Income from:					
Donations, grants and legacies	2	7,942	17,718	25,660	134,156
Charitable activities	3	-	1,884,075	1,884,075	1,739,210
Other trading activities					
Events		-	92	92	-
Delarue Hall hire		-	9,834	9,834	1,645
Investments		-	25,026	25,026	3,200
Total		7,942	1,936,745	1,944,687	1,878,211
Expenditure on:					
Raising funds	4	-	9,885	9,885	12,019
Charitable activities	4, 5, 6	28,524	1,833,914	1,862,438	1,730,506
Total		28,524	1,843,799	1,872,323	1,742,525
Net income		(20,582)	92,946	72,364	135,686
Transfers between funds	12	(25,588)	25,588	-	-
Net movement in funds		(46,170)	118,534	72,364	135,686
Reconciliation of funds:					
Total funds brought forward		124,816	4,529,078	4,653,894	4,518,208
Total funds carried forward	12	78,646	4,647,612	4,726,258	4,653,894

SCOTTS PROJECT TRUST
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	£	*2023* £	£	*2022* £
Fixed assets					
Tangible assets	9		2,484,201		2,567,895
Current assets					
Debtors	10	137,355		70,920	
Short term cash deposits		1,726,990		2,010,927	
Cash at bank and in hand		526,222		157,400	
		2,390,567		2,239,247	
Liabilities					
Creditors: amounts falling due within one year	11	(148,510)		(153,248)	
Net current assets			2,242,057		2,085,999
Net assets			4,726,258		4,653,894
The funds of the charity					
Restricted funds	12		78,646		124,816
Unrestricted funds	12		4,647,612		4,529,078
			4,726,258		4,653,894

Approved by the board of trustees on 23 June 2023 and signed on its behalf by:

T Hoppe
Chairman

Company registration number: 03143819

SCOTTS PROJECT TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	*2023* £	*2022* £
Cash flows from operating activities:			
Net cash provided by operating activities	A	110,000	346,742
Cash flows from investing activities:			
Purchase of tangible assets		(25,115)	(32,679)
Net cash used in investing activities		(25,115)	(32,679)
Change in cash and cash equivalents for the year		84,885	314,063
Cash and cash equivalents at the beginning of the year		2,168,327	1,854,264
Cash and cash equivalents at the end of the year		2,253,212	2,168,327
Cash and cash equivalents comprise:			
Short term deposits		1,726,990	2,010,927
Cash at bank and in hand		526,222	157,400
		2,253,212	2,168,327

NOTE TO THE STATEMENT OF CASH FLOWS

A	Reconciliation of net income to net cash flow from operating activities		
	Net income for the year *As per statement of financial activities*	72,364	135,686
	Adjustments for:		
	Depreciation charges	108,809	117,967
	(Increase) / decrease in debtors	(66,435)	90,095
	(Decrease) / increase in creditors	(4,738)	2,994
	Net cash provided by operating activities	110,000	346,742

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Scotts Project Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted. The financial statements are presented in Pounds Sterling, and are rounded to the nearest pound.

1.2 Company status

Scotts Project Trust is a charitable company limited by guarantee incorporated in England and Wales. The address of the registered office is Scotts Office, Delarue Close, Tonbridge, Kent TN11 9NN. The members of the company are the trustees named on page 1. The Trust is controlled equally by the trustees. In the event of the Trust being wound up, the liability in respect of the guarantee is limited to £1 per member of the Trust.

1.3 Income

Income from donations and grants (including government grants) is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds.

In-kind support is recognised when the charity is entitled to the donated goods, the amount can be measured reliably, and the receipt is probable. Donated goods are measured at market value.

1 Accounting policies (continued)

Income from charitable activities is recognised to the extent that the charity has provided the contracted services. Income received in advance of the provision of services is deferred on a time basis until such time as the services have been performed.

Income from trading activities is recognised once the event or hire period has been completed. Income received in advance of the provision of services is deferred on a time basis until such time as the services have been performed.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably.

Expenditure is stated gross of irrecoverable VAT and has been classified under headings that aggregate all costs related to the category.

Staff costs have been allocated to expenditure headings on the basis of an estimate of the amount of time spent by staff members in each area.

The charity currently has three activities: the residential home - St. Peter's Row, Supported Independent Living houses - Oaks and Willows, and Day Services. Direct costs are allocated against these activities and support costs have been apportioned across the activities based on the proportional use of the cost by each activity.

Expenditure on raising funds includes those costs incurred in seeking donations and does not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include governance costs in connection with administration of the company and compliance with constitutional and statutory requirements.

1 Accounting policies (continued)

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Freehold property	2% on cost
Land	not depreciated
Motor vehicles	20% on cost
Fixtures & fittings	15% on cost
Computer equipment	33.33% on cost

1.6 Debtors

Fees receivable are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

1.7 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks and other short-term cash deposits included in current assets.

1.8 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at their settlement value.

1.9 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1 Accounting policies (continued)

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

Designated funds are unrestricted funds designated by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Trust for particular purposes. The aim and use of the restricted funds is set out in the notes to the financial statements.

1.11 Pensions

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

1.12 Taxation

The charity is exempt from Corporation Tax on its charitable activities.

2 Income from donations, grants and legacies

	2023	*2022*
	£	*£*
Donations and grants	25,660	100,705
Legacies	-	7,929
Government grants	-	25,522
	25,660	134,156

Donation income in the year includes restricted income of £7,942 (2022: £93,930).

3 Income from charitable activities

	2023	*2022*
	£	*£*
Residential home fees	1,200,913	1,114,435
Allocated to Day Services	(19,333)	(27,791)
	1,181,580	1,086,644
Supported living fees and rental income	307,909	298,948
Day Services fees	394,586	353,618
	1,884,075	1,739,210

4 Expenditure

Expenditure on raising funds	*2023*	*2022*
	£	*£*
For donations and events	1,464	693
Wages and salaries (Note 7)	7,918	10,740
National insurance (Note 7)	266	314
Pension cost (Note 7)	237	272
	9,885	12,019

Expenditure for restricted funds in the current period was £Nil (2022: £Nil).

Expenditure on charitable activities

	Direct costs 2023	*Support costs 2023*	*Total 2023*	*Total 2022*
	£	*£*	*£*	*£*
Residential home	955,053	154,260	1,109,313	996,486
Supported living	253,690	70,066	323,756	328,268
Day Services	319,109	110,260	429,369	405,752
	1,527,852	334,586	1,862,438	1,730,506
	Note 5	*Note 6*		

Expenditure for restricted funds in the current period was £28,524 (2022: £43,424).

5 Direct costs

	Total 2023 £	*Total 2022* £
Wages and salaries (Note 7)	1,067,350	1,000,934
National insurance (Note 7)	73,005	69,094
Pension cost (Note 7)	21,246	19,702
Food and household	34,249	29,602
Establishment	155,993	143,679
Other direct costs	67,245	46,877
Profit on disposal of fixed assets	(45)	-
Depreciation	108,809	117,967
	1,527,852	1,427,855

6 Support costs

	Total 2023 £	*Total 2022* £
Wages and salaries (Note 7)	236,322	220,586
National insurance (Note 7)	20,765	19,996
Pension cost (Note 7)	4,401	3,870
Other support costs	44,892	33,204
Legal and professional	18,822	17,700
Governance costs:		
Auditors' remuneration for audit and other services	9,384	7,260
Administration and secretarial	-	35
	334,586	302,651

7 Staff costs

	2023	*2022*
	£	*£*
Wages and salaries	1,311,590	1,232,260
Social security costs	94,036	89,404
Pension costs	25,884	23,844
	1,431,510	1,345,508

The average monthly number of full-time equivalent employees during the year was as follows:

	2023	*2022*
	No.	*No.*
Residential home	23	21
Supported living	5	5
Day Services	9	8
Finance and administration	3	3
Maintenance	2	2
Governance	1	1
Fundraising and marketing	1	1
	44	41

The average monthly number of employees based on headcount during the year was 76 (2022:75).

Key management personnel comprise the trustees listed on page 1 and the senior management team listed on page 2. The total remuneration, including employers' national insurance and pension contributions, of key management personnel was £202,551 (2022: £194,353). No remuneration was paid to the trustees.

No employee received remuneration amounting to more than £60,000 in either year.

8 Net income

	2023	*2022*
	£	*£*
This is stated after charging/(crediting):		
Depreciation of tangible fixed assets	108,809	117,967
Auditors' remuneration	8,084	6,080
Auditors' remuneration - non-audit	1,300	1,180
Pension costs	25,884	23,844

During the year, no trustees received any benefits in kind (2022: £Nil).
During the year, no trustees were reimbursed for office expenses (2022: £Nil).

9 Tangible fixed assets

	Freehold property	*Motor vehicles*	*Furniture fittings and equipment*	*Total*
	£	*£*	*£*	*£*
Cost or valuation				
At 1 April 2022	3,192,015	79,395	760,081	4,031,491
Additions	-	-	25,115	25,115
Disposals	-	-	(82,651)	(82,651)
At 31 March 2023	3,192,015	79,395	702,545	3,973,955
Depreciation				
At 1 April 2022	796,184	62,676	604,736	1,463,596
Charge for the year	51,723	9,964	47,122	108,809
Depreciation on disposal	-	-	(82,651)	(82,651)
At 31 March 2023	847,907	72,640	569,207	1,489,754
Net book value				
At 31 March 2023	2,344,108	6,755	133,338	2,484,201
At 31 March 2022	2,395,831	16,719	155,345	2,567,895

Freehold property includes £600,000 in respect of land which is not depreciated.

10 Debtors

	2023	*2022*
	£	*£*
Fees receivable	64,525	24,219
Prepayments and accrued income	72,830	46,701
	137,355	70,920

11 Creditors: amounts falling due within one year

	2023	*2022*
	£	*£*
Accounts payable	49,813	33,502
Other taxation and social security	26,530	28,810
Accruals and deferred income	65,234	82,026
Other creditors	6,933	8,910
	148,510	153,248

Accruals and deferred income includes deferred income of £27,402 (2022: £45,143) for fees due in the next financial year.

The movement on deferred income is as follows:

	2023	*2022*
	£	*£*
Balance at 1 April 2022	45,143	590
Released to income	(45,143)	(590)
Received in the year and deferred	27,402	45,143
Balance at 31 March 2023	27,402	45,143

12 Statement of funds

	At 1 April 2022 £	*Incoming resources* £	*Resources expended* £	*Transfers in/out* £	*At 31 March 2023* £
Unrestricted funds:					
Fixed asset designated funds	2,567,895	-	(108,809)	25,588	2,484,674
Designated project funds	1,050,000	-	-	150,000	1,200,000
General funds	911,183	1,936,745	(1,734,990)	(150,000)	962,938
	4,529,078	1,936,745	(1,843,799)	25,588	4,647,612
Restricted funds	124,816	7,942	(28,224)	(44,592)	59,942
Restricted welfare funds	-	-	(300)	19,004	18,704
	4,653,894	1,944,687	(1,872,323)	-	4,726,258

The restricted funds carried forward at 31 March 2023 relate to grants and donations for capital or other specified projects and the Welfare Fund of £18,704 (2022: £19,004), to be used on the general welfare of service users and staff.

The transfer of £25,588 (2022: £18,277) from restricted reserves to general funds represents expenditure on capital projects out of donations received in prior years, which the donors have specified must be used for the Trust's capital expenditure programme.

Transfers from the general funds to the fixed asset designated fund in both the current and prior year represent the movements on fixed assets. The net transfer from general funds also includes a transfer of £150,000 to designated project funds. The designated project funds are detailed in the Trustees' Report under 'Reserves'.

Prior year	*At 1 April 2021* £	*Incoming resources* £	*Resources expended* £	*Transfers in/out* £	*At 31 March 2022* £
Unrestricted funds:					
Fixed asset designated projects and general funds	2,653,183	-	(117,967)	32,679	2,567,895
Designated project funds	800,000	-	-	250,000	1,050,000
General funds	990,715	1,784,281	(1,599,411)	(264,402)	911,183
	4,443,898	1,784,281	(1,717,378)	18,277	4,529,078
Restricted funds	74,310	93,930	(25,147)	(18,277)	124,816
	4,518,208	1,878,211	(1,742,525)	-	4,653,894

13 Analysis of net assets between funds

	Restricted funds 2023 £	*Unrestricted funds 2023* £	*Total funds 2023* £	*Total funds 2022* £
Tangible fixed assets	-	2,484,201	2,484,201	2,567,895
Current assets	78,646	2,311,921	2,390,567	2,239,247
Creditors due within one year	-	(148,510)	(148,510)	(153,248)
	78,646	4,647,612	4,726,258	4,653,894

In the previous year restricted funds of £124,816 were included in current assets.

Free reserves as noted in the trustees' report comprise unrestricted, undesignated current assets and creditors due within one year.

14 Pension commitments

The Trust operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Trust in an independently administered fund. The pension cost charge, representing contributions payable by the Trust to the fund for 2023 was £25,884 (2022: £23,844).

15 Related party transactions

There were no related party transactions in the year.

SCOTTS PROJECT TRUST

England & Wales - Charity number 1051947

Accounts

Charity number: 1051947
Registered number: 03143819

SCOTTS PROJECT TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

SCOTTS PROJECT TRUST
(A company limited by guarantee)

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SCOTTS PROJECT TRUST
(A company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

Life President	Jill Scott
Trustees	Tom Hoppe, Chairman Nick Ward Derek McMenamin Susan Bourne Peter Bibb Auxilia Muganiwah Mick Pavey Martin Miles Richard Tapsfield Andrew Blevins Raj Bhamber (resigned 19 June 2021)
Company registered number	03143819
Charity registered number	1051947
Registered office	Scotts Office Delarue Close Tonbridge TN11 9NN
Company secretary	Nick Ward
Website/email address	www.scottsproject.org.uk / info@scottsprojecttrust.org.uk
Independent auditors	Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge TN9 1BE
Bankers	Handelsbanken First Floor, 50-52 London Road Bligh's Meadow Sevenoaks TN13 1AS
Solicitors	Thomson Snell & Passmore LLP Heathervale House, 2-4 Vale Avenue Tunbridge Wells TN1 1DJ

SCOTTS PROJECT TRUST
(A company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

Senior management team	Mark Allen – Chief Executive Officer Graham Funnell – Registered Manager (St Peter's Row and Supported Living Service) Clare Whymark – Manager, Day Service Skills and Activities Helen Cross – Finance and Operations Manager (Graham Reid, maternity cover, from 4 May 2021)

SCOTTS PROJECT TRUST
(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees (who are also directors of the charity for the purposes of the Companies Act 2006) present their annual report together with the audited financial statements of Scotts Project Trust ('the Trust') for the year ended 31 March 2022. The trustees confirm that the annual report and financial statements of the Trust comply with the current statutory requirements, the requirements of the Trust's governing document and 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) (Charities SORP (FRS 102)). The legal and administrative information on pages 1 and 2 of this document forms part of this report.

Objectives and Activities

Our vision is that people with a learning disability should gain the confidence and independence to lead fulfilled, happy lives.

The charity's Objects are the relief of those in need by reason of a learning disability specifically restricted to the following:

(1) (a) To establish and operate a home or homes to provide either temporary or permanent residence or residences in England for persons with a learning disability;

(b) To establish and operate shared or individual, permanent or temporary, independent living accommodation in England for persons with a learning disability;

(c) To establish and operate a domiciliary care and support service in England for persons with a learning disability in their own homes or in accommodation provided by others;

(d) To establish and operate a respite care and support service and support in England for persons with a learning disability who are generally cared for and supported by their family or other carers;

(e) To establish and operate day services in England for persons with a learning disability including without limitation services promoting and supporting their wellbeing, goals and aspirations, recreation or other leisure time occupation, life and work skills, education, independence, social interactions and general personal development;

and to make provision for the maintenance, care and support of such persons and their medical and nursing needs (whether with or without associated or ancillary services to their families, dependents and carers) and for their travel to and from the charity's premises or elsewhere for social, recreational or leisure purposes.

(2) To provide training, advice, support, co-operation and other assistance in England in any way connected with or calculated to benefit persons with a learning disability.

The needs of adults with a learning disability drive everything we do. **Our mission** is to provide an excellent, supportive service and a nurturing environment so the people who use our service can get the most from life.

Our values reflect our vision and mission, shaping every aspect of our work:

Care: people who live in one of our houses or use day services at Scotts should enjoy homelike surroundings, be supported in a way that meets their individual needs and develop mutually enjoyable relationships.

Support: each person should be valued as an individual and can expect their mental, physical and emotional needs to be understood and supported in a way that recognises the person rather than their physical or intellectual limitations.

Develop: we support people with a learning disability to choose how to live their own lives, as independently as they can, and to play a full part in the wider community.

Services and Activities

We run three closely linked services:

St Peter's Row is home to fifteen adults once again. One room had been kept vacant for the purposes of providing isolation space during the Covid-19 outbreak. Although it is registered and managed as a single residential care home, it comprises a terrace of three houses which are distinct households, each with its own character and a daily routine planned by residents and staff. The houses have their own kitchens and sitting rooms and every resident has their own bedroom, which is private. The attractive shared patio and garden is used by everyone.

Residents are actively involved in sharing their needs and wishes, and the staff team tailor their support accordingly.

Many people choose to get involved in sessions at the Day Services, or activities provided by other organisations, and staff provide support for trips to events like concerts and pantomimes, and summer holidays. We encourage people to live as independently as they can, and residents may choose to move to our supported living service.

'I am, and always have been very grateful to the staff for the care and help they give my daughter'. Parent of an SPR resident

Residents enjoying the weather in the gardens around SPR.

The Supported Independence Service is based in two adjacent detached houses, Oaks and Willows, near the main Scotts site. Four people share each house and there is also a studio flat. This service is a very effective step towards living independently, and staff support each person to meet the goals they set for themselves. For example, someone might want to do their own shopping and cooking, volunteer or go to college, or get involved in social activities. As at St Peter's Row, each tenant has their own bedroom, and each household shares a kitchen, a sitting room, and a garden. Several tenants take part in classes and sessions at the Day Services. Oaks and Willows are a short bus journey away from the centre of Tonbridge, so tenants can easily get to the local leisure centre, for example, or meet friends in town.

'Thank you for my life at Scotts, it's the best one I ever wanted'. A resident at Oaks and Willows

Our recently renovated and expanded on-site **Day Service** is a hub for learning and socialising. In normal times, around 75 people attend the centre every week, enjoying a range of sessions that might be focused on fun or friendship, or supporting them to learn how to do everything from managing their laundry to safely accessing the internet; skills which help them to live as independently as possible. The sessions run each weekday between 9:45am and 4pm with gardening, dance and drama and journalism among the most popular. We aim to provide an excellent, personalised service. The focus is on gaining confidence as well as essential life skills, and our lively drama and dance classes are a distinctive part of what makes Scotts so special. During the ongoing Covid-19 pandemic, sessions were provided online via Zoom as well as in person, when restrictions allowed (see below).

People with a learning disability can easily become socially isolated, so activities like sports, games and singing at lunchtime offer an important chance to enjoy existing friendships and form new ones. Normally, our Coffee Shop is open to the public on Wednesday morning, helping students gain valuable work experience in a safe environment.

'There is nothing to improve. The Day Service is perfect'. A Day Services attendee

Creativity and hard-earned rewards in the Barn

COVID-19 Changes to Day Service Provision

Following Government guidelines and local risk assessments, our Day Service closed its doors periodically in 2021 and early 2022, continuing to provide live sessions, hosted on Zoom, when doing so. In addition, to continue provision of the service further, additional online content, printed packs and telephone calls were initiated and continued until the physical site reopened. The vast majority of attendees are now back, and the majority of sessions run as originally timetabled, albeit with various infection control measures still in place.

'I want to say that if the Day Service wasn't around now, I don't know what I would do without it'. Parent of a Day Service attendee

Art and cookery sessions in the Day Service

Providing Public Benefit

The Trust's services are open to adults with a learning disability, and we cater for people with a wide range of needs. The Trust's founder, Jill Scott, developed the services to have a Christian ethos, which they retain; however, we are an inclusive charity and we provide our services irrespective of race, gender, sexual orientation, religion or belief.

The trustees decide on objectives and activities that benefit people who live in the Trust's houses and attend its Day Services, in accordance with the Charity Commission's guidance on public benefit. The Delarue Hall and the Barn are normally offered for hire to the local community and are popular venues for clubs and societies as well as one off events. Whilst they have been closed at various times during the Covid-19 outbreak, they will be reopened in 2022. The Changing Places facility is available to the public during opening hours, and the whole of the Barn and Hall are fully accessible to all service users.

Staff

The staff at Scotts are key to the homely and caring ethos of the Trust, and this year once again, the work of many of them has been extraordinary. Their flexibility, dedication, care and hard work have kept our service users safe, with no deaths from Covid-19 at all. Indeed, the only cases of the illness amongst service users have been acquired whilst away from Scotts, and no transmission has been seen within the Trust's properties. The trustees would like to thank all the staff for their dedication and the difference they make to everyone who uses the Trust's services. Our high-quality service is made possible by their hard-work and commitment. The Trust regularly reviews the training and development needs of staff beyond statutory and regulatory requirements.

'I love all the staff'. An SPR resident

Volunteers

Scotts is fortunate to benefit from the support of our volunteers, and once again the trustees are grateful for the time and energy they offer. In the Day Services, volunteers support clubs and activities, teaching sessions and special events, as well as administration. In addition, pupils from Tonbridge Grammar School and Tonbridge School continue to provide invaluable help to our students.

Community engagement and fundraising

Funding from local authority fees covers the cost of a basic service provision, but to maintain and improve our facilities we need to raise further funds continually. Fundraising provides our residents and those attending the Day Service with an environment in which they can enjoy life, facilities that offer the privacy and dignity they deserve, and the opportunity to look forward to a brighter future.

Keeping our buildings, grounds and essential equipment in good condition is a costly business. Our budget for this is approximately £50,000 every year, for which funds are raised largely in our local community.

Achievements and Performance in 2021-22

COVID-19

General comments

Covid-19 has continued to have a material impact at Scotts, as might be expected. The unprecedented pandemic was a major threat to the people for whom we care, our staff and the wider community. The trustees are pleased to report that no service users or staff had to attend hospital, or died, as a result of a Covid-19 infection, and that the only cases seen amongst service users were acquired whilst absent from Scotts.

Planning for a potential outbreak commenced in late January 2020, with a full plan and communication schedule in place by mid-February. All service users, their families, funding authorities and other stakeholders were written to, and the plan shared with staff. Stocks of PPE were ordered, and training provided for their use. A range of measures were introduced throughout 2020 and continued in 2021. The changing restrictions, and later, guidance from central Government meant that a great deal of effort was spent ensuring Scotts remained compliant at all times. Risk assessments have proliferated as legal restrictions have reduced, and we remain vigilant. As noted above, the Day Service closed at various times, and provision for those service users was switched to live meetings and online content plus some physical packs and telephone calls for those unable to join online.

PPE stocks remained strong throughout 2021/22.

All service users have been fully vaccinated, including boosters where applicable, and all staff have been fully vaccinated too. It is the policy of the Trust that staff be vaccinated.

Financial impact

The Finance and General Purpose Committee oversaw the financial impact of Covid-19, and undertook scenario planning, monitored PPE stocks and administration of the furlough scheme, and received general, regular updates under a standing agenda item for each meeting.

Two years ago, trustees increased reserves held for business interruption purposes from four months' costs to six in light of the growing threat of a pandemic, and total reserves were, and remain, substantially above that figure.

Following funding authorities' assurances that support would be provided, and the Government's plans for financial support, the trustees did not anticipate that Covid-19 would form an existential threat to Scotts. Kent County Council provided additional, unrestricted grant payments at the start of the first lockdown period, and, in addition, assured the Trust that invoices could continue to be issued for Day Services sessions notwithstanding any periods of closure, and for rooms vacated by service users choosing to shield in family homes. Nevertheless, some financial impact was expected, and was closely monitored by the Finance and General Purposes Committee throughout the year. The Infection Control Fund, created by the Government and operated by KCC, provided further substantial funding throughout 2021, tied to expenditure for specific Covid-19 related costs.

Further Covid-19 considerations

Trustees anticipated that the outbreak would impact our ability to fundraise, and we reduced our budgeted expectation for 2021/22 accordingly. These funds are generally used for maintenance and improvements to the estate. Sufficient reserves existed to make up the shortfall. It is expected that a further impact will be seen in the financial year ahead, and, again, sufficient reserves exist to meet any shortfall.

The CEO considered the impact on staff, and added an Employee Assistance Programme in March 2020. This provides anonymous and free counselling services, and other employee support, to the Scotts employment package. Pay was increased, and there was regular management communication about the safety procedures to be followed, the situation regarding PPE stocks, and expressing thanks and gratitude. Over the period of the pandemic, three Covid-19 related special awards were made to the vast majority of the staff who had borne the brunt of the outbreak. The 2022 pay increase was brought forward to 1 January (from 1 April).

Trustees have given consideration as to whether there are any implications for the investments the charity holds, and expects there to be a reduction in interest received. This will not have a material impact upon the charity.

Trustees have considered the reserves policy, their level and any change to funds designated for future commitments, and have agreed to maintain the level held against business disruption at six months.

Trustees do not expect the virus control measures and potential duration of them will have a material impact on the future aims and activities of Scotts.

Overall, trustees believe that Scotts has the resources to continue and are satisfied that it is a going concern.

Property improvements

Owing to Covid-19, work in the residential home and the two independent living houses has been limited mainly to necessary maintenance this year and there has been some improvement to decorative work, floors and furnishings. A programme of 'catch up' work has been drawn up for 2022/23 to ensure Scotts' high standards are maintained across all properties.

Planters were introduced to the car park to mark and protect a pedestrian crossing and the car park lines were remarked and extended following the car park resurfacing.

Environmental assessment

A survey of the current state of the buildings' energy efficiency and insulation was carried out, which showed that the basic, widely recommended measures were already in place. Consideration will be given to the addition of further measures, such as the installation of solar panels, in the next financial period.

Fundraising and engagement with the community

Following the appointment of Jasmine Jude-Trailor as our new Community Engagement, Marketing and PR Manager, we have re-focused our efforts to boost the profile of Scotts in the community, to market our services more effectively and to encourage giving to support our work, as well as raising funds for major projects. Some of our planned events for 2022/23 are described below under ***Plans for future financial periods.***

Database

A new Customer Management System, Hubspot, has now been fully integrated and has replaced KISS. Jasmine Jude-Trailor and a volunteer Trustee, Peter Bibb worked together to migrate the data. Hubspot is user friendly and will allow a greater depth of efficiency by providing opportunities to record and send emails and allow transparency between different departments (particularly finance and fundraising).

Donations received during the year

Donations and grants received

During the year we received generous donations, totalling some £84,000 with gift aid, from many individuals in support of our work, as well a legacy of some £8,000. We received just over £3,000 from our online fundraising platforms including Just Giving, Amazon Smile and CAF.

Charitable Trusts

A number of charitable trusts have very kindly supported Scotts this year; the funds received amounted to around £3,000.

Grant making institutions

Kent Community Foundation have supported Scotts for another year with a £10,000 grant and Scotts received a grant for £1,000 from Fidelity.

Government grants

We received grants of some £26,000 from the government, for infection control and to alleviate the impact of the Covid 19 pandemic.

We are deeply grateful to all those who have supported Scotts so generously over the year. This support is vital to enable us to develop further our work for all who benefit from our services.

Plans for Future Financial Periods

Strategic Plan

The Strategic Plan for the period 2020 to 2025 was agreed by the trustees in the autumn of 2019, and the objectives set out therein remain our objectives for the next financial period. There were no material changes to the Strategic Plan in 2021/22. The Plan is kept under review, and any changes to our strategic plans, as they have been implemented, are noted in this report.

Improving our facilities

Residential care (St Peter's Row)

Continued updating of the décor and furnishings will take place.

A working party is reviewing possible improvements to St Peter's Row, to improve accessibility for users to all parts of the houses, and will make recommendations.

Day Services

Transforming the Barn Garden

In addition to wishing to maintain our property to a high standard, we wish to realise our vision and strategy by implementing transformational initiatives that require substantial financial investment. Funds are raised largely from a range of appeals.

In the next year, we would like to extend and enhance our Barn Garden facilities to provide a greater outdoor session space for people with learning disabilities. These improvements will enable our service users to gain new skills, participate in outdoor activities and enjoy social interaction.

The proposed improvements will provide a more cohesive session space with much improved access for wheelchairs, a brand new building in which sessions can take place, a covered wash-out area and planters and a greenhouse that will both allow wheelchair users to access them. It will improve drainage and increase the capacity of our covered areas to enable the facilities to be used in a wider range of weather conditions. Between 50 and 80 adults with learning disabilities will benefit from the improved space during session activities. It will also provide a lovely space for quiet times and lunches which are all important for the well-being and enjoyment of our service users.

Timescales

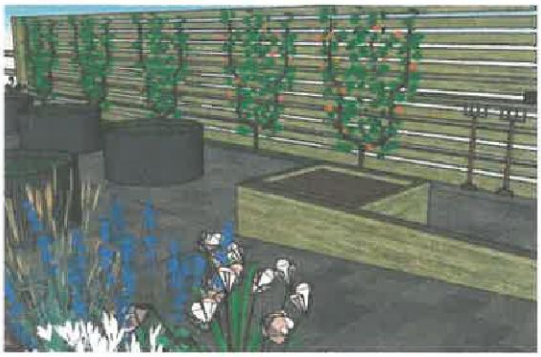
The proposal is to complete all the work so that the new areas are ready for use in the spring/summer of 2023. This will allow sufficient time for detailed planning and preparation. Most importantly, it will enable the work to be completed with minimal disruption to our service users, during the quieter winter months of 2022/23. This timing will allow fundraising to be completed in 2022 ahead of the work's commencement.

Barn Garden refurbishment: provisional estimated cost

	Item Cost £
Holly tree reduction and shaping	350
Skip	300
Ground levelling and preparation	1,500
Session space building and electrical installation	15,000
Covered work area and washout	3,000
Bespoke accessible "lean to" greenhouse	3,000
Drainage and drain lowering	1,500
Old shed removal and pergola build	7,500
Improvement of flower borders/fully stock	3,000
Contingency	4,850
Total	**£40,000**

First draft designs – kindly drawn up and donated by Mary Mary Creates Gardens

Improved lawn area: providing a space for lunches, quiet area and an overflow for the coffee shop



Accessible raised beds and planting of fruit trees

Covered wash work area and wash out with running water

Bespoke accessible greenhouse

Supported Independence Service (Oaks and Willows)

We have improved the flooring, furnishing and general decoration of the houses. Further improvements will be led by the service user tenants, supported by their key workers, to ensure their needs and preferences are considered fully.

Scotts venue hire for the community and raising funds for Scotts

As of the end of March 2022, Scotts began to re-open the Hall and Barn for private hire. Since then, a number of regular hirers as well as one-off hires have booked our spaces. The one-off hires mostly consist of children's birthday parties and low-key evening functions, and the regular hirers include a drama class for children, martial arts and a fitness class.

It is hoped that Scotts will be able to generate around £8,000 of income to support our charitable activities in 2022/23.

Opening up the Hall and the Barn for Day Services

We have developed plans for phasing out further the stringent infection control procedures we had in place and hope to be able to implement these plans in the coming year; this will enable us to accept more students for our sessions and gradually introduce new sessions, which will enhance the choice available to attendees.

IT

We shall complete the migration to Microsoft 365 and the Cloud.

We plan to review ideas for introducing app based technology to assist staff in carrying out some of the key record keeping functions.

Community Fundraising and Marketing

Now that the Covid-19 restrictions are easing, Scotts are commencing with a gentle fundraising plan, which will gather full momentum next year.

Over the 2022 Easter Weekend, the Motorcycle Club organised an Easter Egg Run for Scotts. Lots of motorbikes arrived at St. Peters Row and delivered a very generous quantity of Easter eggs. The guests all enjoyed tea and cakes (made by the catering students) in the Barn.

Residents receiving Easter eggs, delivered by the Motorcycle Club

Tonbridge School

Scotts were invited to hold a **Sports Day Event at Tonbridge School Sports Centre on 29th June 2022** as part of their 'Giving Day'. Day Service Users and their families and friends will attend the event which includes a variety of sporting activities and a sponsored walk. The school have kindly donated £1,000 to Scotts.

Tonbridge School are also keen to show their continued support to Scotts by committing a group of volunteers who will deliver sport focused sessions for our Day Service Users at their sports site.

North Kent College

In line with their strategic objectives to become more engaged with the local community, North Kent College are demonstrating their support to Scotts by including Scotts in their scheduled events. Scotts have attended the **Country Fair at Hadlow College on the 18th June**. Scotts will have a stall at the event and use it as an opportunity to engage with the local community as well as fundraise.

North Kent College have also offered Scotts the opportunity to have the Scotts vehicles maintained at their Motor Vehicle Centre.

ASDA Foundation

The local ASDA Foundation Community Champion was invited to Scotts to learn more about how Scotts supports the local community. As a consequence, the Day Service Users were invited to **fundraise at the Tunbridge Wells ASDA store on the 22nd June,** this fell in line with **National Learning Disability Week.** Day Service Users were given the opportunity to try out a variety of different roles such as working on the tills.

Dragon Boat Race- Tonbridge

On Sunday 4th September, Scotts will be competing in the annual Dragon Boat Race. This will be a great opportunity to fundraise within the local community as well as raise the profile of Scotts within Tonbridge. Scotts are in the process of compiling a team and will also have presence riverside with a branded stall.

St Peter's Day celebration

St Peter's Day is always a special time for us at Scotts, and we were delighted to be able to welcome people back to the site in 2022. Scotts were able to thank many of our large and regular donors for their support over the last few years, celebrate the thirtieth anniversary of the charity's inception – an event that fell during Covid-19, and was thus unable to be held – and to show off the new and improved facilities in the Day Service following the

successful DC2020 appeal. The day consisted of an art exhibition, an afternoon tea prepared by the catering students, and a performance by the drama and the singing group.

Working with other charities

Whilst acknowledging the complexities of doing so, we will seek opportunities to work more closely with other, similar charities in West Kent to improve operational efficiency, for example, through common sourcing for training.

Structure, governance and management

Constitution

The Trust was incorporated in January 1996 as a company limited by guarantee. The Trust changed its name from Scotts Project Limited to Scotts Project Trust as from April 2001. The principal office of the Trust is Scotts Office, Delarue Close, Tonbridge, Kent TN11 9NN. The trustees are also directors of the Trust for the purposes of company law.

The governing document of the Trust is the Articles of Association. In accordance with good practice, a review of the Trust's governance took place between January and October 2017 to include all aspects of the constitution, Trustee Board, committee structure and delegation.

The charity's Objects are noted on page 3.

The trustees

This year saw Raj Bhamber step down from the Trustee Board, and the trustees would like to thank Raj for her valued contribution.

No new trustees joined in 2021/22. Induction and training of new trustees is undertaken in discussions with existing trustees and managers, and by attending trustee and committee meetings. The trustees, all of whom are unpaid volunteers, are elected for a period of three years. Under the Articles one third of the trustees will retire each year at the AGM.

Organisational structure and decision making

Trustee meetings are held every two months or more often if required, at which decisions are taken regarding matters of policy and major capital expenditure, as well as reviewing financial and management accounts and budget plans, and the minutes of all committee meetings.

The Chief Executive and Senior Management meet regularly to oversee the day-to-day running of the Trust, including the management of the residential care home, supported independence service and Day Services. Compliance with the requirements of the Care Quality Commission (CQC) and relevant local authorities is regularly reviewed.

Committees oversee key functions. At least one Trustee and one Senior Manager sit on each committee. Where possible and appropriate, our residents and students are also represented.

The **Finance and General Purposes Committee** meets regularly and is responsible for overseeing the financial management and administration of all the Trust's activities. F&GP takes responsibility for the maintenance and management of the Trust's property and assets, budgeting, performance and risk reporting. F&GP is also

responsible for remuneration policy and sets the pay and remuneration of key management personnel in accordance with the Trust's matrix of job grades and the salary ranges for these grades. These salary ranges are set by reference to local pay rates for comparable jobs in the local labour market, and the salary structure is regularly reviewed and updated as necessary.

The **Health and Safety Committee** meets at least four times a year to co-ordinate the Trust's Health and Safety policies, procedures and practices in compliance with current legislation. Accidents and incidents (if any) are reviewed together with any required actions.

The **Care and Safeguarding Committee** provides oversight of the Trust's care standards and practice, safeguarding policies including their review and updating, and reviews and directs the Internal Audit function's reports. It meets at least four times a year, and provides assurance to trustees that safeguarding and care are of a high standard.

Quality assurance

The trustees strive to ensure that a high standard of service is achieved and maintained in all areas of the Trust's work. The trustees ensure that the Trust satisfies all current legislative and regulatory requirements, including the specific requirements of the CQC.

Each service has a designated trustee who has oversight responsibility for that service and provides mentoring to the senior manager.

Our experienced compliance manager undertakes independent audits of the Trust's standards of care and compliance with regulatory requirements; in addition, they provide support for managers who wish to discuss aspects of their service provision. The audits include talking to the people who use our services and checking records; there is an opportunity to meet staff and the registered managers. The compliance manager reports to the CEO, but also has direct access to the Chair of Trustees, attends trustee meetings annually to discuss findings and recommendations, and sits on the Care and Safeguarding committee.

An external HR consultant provides advice on matters relating to staff and ensures all personnel have the required training to carry out their roles. An external health and safety consulting firm has been engaged by the Trust to provide guidance on matters of health and safety and risk assessment. From time to time, an external safeguarding expert has been consulted to review policies.

Governance of Fundraising

With regard to fundraising standards, Scotts Project Trust is registered with the Fundraising Regulator, and acts in accordance with the Fundraising Regulator's Code of Practice, which sets out the standards with which a charity should comply. The Code can be found online at:
https://www.fundraisingregulator.org.uk/code-of-fundraising-practice/code-of-fundraising-practice/

Specifically:

- no external fundraisers were engaged by the charity in the year
- there were no failures by the charity, or by any person acting on its behalf, to comply with the fundraising standards to which the charity was committed
- the charity monitored the fundraising activities of all persons acting on its behalf by:
    - agreeing a schedule of activity

- explicitly excluding street collections (including 'chugging'), house-to-house calls, cold calling and mass mailing ('junk mail') as methods of fundraising
- frequent meetings between the Fundraising Manager and the Chief Executive to review activities; and
- ensuring that all official applications to potential donors were reviewed and authorised either by the Fundraising Manager or the Chief Executive

This also ensured that vulnerable people and other members of the public were protected from behaviour which:

- is an unreasonable intrusion on a person's privacy; and/or
- is unreasonably persistent; and/or
- places undue pressure on a person to give money or other property.

- no complaints were received by the charity, or by a person acting on its behalf for the purposes of fundraising, about fundraising activity

In addition to the above, a designated trustee has oversight responsibility for Scotts' fundraising activities and reports his reviews to F&GP and the Trustee Board.

Financial review

Trustees are satisfied that the accounts should be drawn up on a going concern basis.

The results of the year are as follows:

	2022	2021
	£	£
Operating surplus	13,549	72,832
Net income from donations and events:		
Unrestricted	28,207	57,694
Restricted	93,930	105,098
Net Income	135,686	235,624

The Trust's main source of income is fees from local authorities for residential and day services, which enable the Trust to realise its charitable objectives.

Risk management
The trustees regularly review the major operational, financial and governance risks to which the Trust is exposed. Guidance is taken from relevant committees and consultants to ensure systems and procedures are in place to mitigate those risks and determine whether any further steps should be taken to manage those risks more effectively.

The trustees consider that the principal risks which the Trust faces are:

- The risk from further outbreaks, or new variants, of Covid-19. The principal risk is the impact on the health of service users, their families, staff and the community and the financial disruption from a loss of fee income, or increased costs. The Trust seeks to mitigate these risks through the production and implementation of a Covid-19 plan, procurement of adequate stocks of PPE, continual communication with staff about the risks and infection control measures, accessing Governmental support schemes, and including substantial contingencies for loss of income. Reserves are held at a high level too.

- The risk that fees from local authorities for the Trust's services fail to cover the costs of providing those services due to continued funding shortfalls. The trustees seek to mitigate this risk by maintaining contact with the relevant councils to negotiate adequate payment for services provided, by consulting with the councils so that the Trust is fully aware of each council's evolving views on the services they require and by providing councils with sufficient information on the Trust's costs, to support the case for funding.

- The risk that lengthy void periods will impact materially the financial position of the Trust. The Trust seeks to mitigate this risk by liaising fully and responsively with local authorities should a vacancy arise.

- The risk that the Trust is unable to meet its financial sustainability targets. Trustees manage this risk by setting detailed departmental budgets, and monitoring results through management reporting.

Reserves Policy
This section includes the Trust's policy on reserves, and current levels. Each year, and throughout the year when appropriate, trustees consider the main components of reserves, and decide whether to amend them.

Changes to the Reserves Policy for 2022/23
Covid-19 highlighted the threat to the sector of serious, unexpected and prolonged events. Bearing in mind our cultural desire not just to have the ability to wind up the charity in a financially or legally orderly fashion, but also in a calm, compassionate and thoughtful manner that supports our service users' and staff's needs, the Trust's policy is to keep "a minimum of four months, and within a range of four to six months". In 2021, the trustees felt that the prudent level was six months.

The key factors when setting the level of reserves within the range allowed by the policy include the Trust's risk management and budget planning, and any requirements flowing from the Strategic Plan.

Policy for holding reserves for Operating Expenses
As noted above, six months reserves were held against operating expenses last year. In view of the risks and uncertainty of income, trustees will maintain six months for 2022/23.

Amount and category of Reserves

	2022 £	2021 £
The Trust held the following reserves at 31 March 2022	4,653,894	4,518,208
Of which, represented by tangible fixed assets held for the purposes of the Trust's charitable objects	(2,567,895)	(2,653,183)
Restricted reserves held for specific purposes	(124,816)	(74,310)
Reserves designated for strategic projects *	(1,050,000)	(800,000)
Unrestricted free reserves	911,183	990,715
Of which, Reserves held to protect the Trust due to unexpected fall in income and/or increased expenditure **	871,263	819,842
Other free reserves ***	39,920	170,873

*** Reserves designated for strategic projects**
In line with the Trust's charitable objectives and long-term Strategic Plan and the Plan for Future Periods noted above, £1,000,000 of the unrestricted reserves are designated for the purchase/building or renovation for supported independent living accommodation and £50,000 for the Day Services.

**** Reserves held for Operating Expenses**
See note above.

***** Other free reserves**
Held for general costs and unforeseen circumstances.

Land and buildings
The trustees believe the land and buildings included in the balance sheet at £2,395,831 are worth not less than that figure but a more precise value cannot be determined without a professional valuation.

Statement of trustees' responsibilities

The trustees (who are also directors of the Trust for the purposes of company law) are responsible for preparing the trustees' 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 fiscal year. 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 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 these 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 (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and 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.

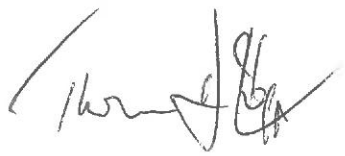
Disclosure of information to auditor

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

- so far as the trustees are aware, there is no relevant audit information of which the Trust's auditors are unaware, and
- the trustees have taken all reasonable steps that ought to have been taken as trustees in order to be aware of any information needed by the Trust's auditors in connection with preparing their report and to establish that the Trust's auditors are aware of that information.

In preparing this report, the trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the trustees on 24th June 2022 and signed on their behalf by:



T. Hoppe
Chair of Trustees

SCOTTS PROJECT TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT TRUST

Opinion

We have audited the financial statements of Scotts Project Trust (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows 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, including Financial Reporting Standard 102 ***The Financial Reporting Standard applicable in the UK and Republic of Ireland*** (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 31 March 2022 and of its incoming resources and application of resources 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.

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 Auditor's 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT TRUST

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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 directors' report included within the trustees' report.

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

- adequate 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement on page 19, the trustees (who are also the directors of the charitable 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, 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.

Auditor's 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined below, to detect material misstatements in respect of irregularities, including fraud. 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 framework applying to the Trust, and the procedures that management adopt to ensure compliance, including those relating to the Charities SORP FRS 102;
- We assessed the susceptibility of the Trust's financial statement to material misstatement, including considering how fraud might occur;
- We obtained the Board of Trustees' assessment of fraud risk and enquired as to any known or suspected instances of fraud; and
- We designed and performed audit procedures to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations, including enquiry of the Committee of Management, review of minutes and correspondence, and review of the completeness and accuracy of disclosures made in the financial statements.

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

SCOTTS PROJECT TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT 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. Our audit work has been undertaken so that we might state to the charitable 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 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.

Jonathan Healey BA FCA (Senior statutory auditor)
for and on behalf of

Lindeyer Francis Ferguson Limited
Chartered Accountants
Statutory Auditors
North House
198 High Street
Tonbridge
Kent TN9 1BE
Date: 12 August 2027

SCOTTS PROJECT TRUST

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(incorporating income and expenditure account)

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	*Restricted funds 2022* £	*Unrestricted funds 2022* £	*Total funds 2022* £	*Total funds 2021* £
Income from:					
Donations, grants and legacies	2	93,930	40,226	134,156	170,917
Charitable activities	3	-	1,739,210	1,739,210	1,701,499
Other trading activities					
Delarue Hall hire		-	1,645	1,645	-
Investments		-	3,200	3,200	3,021
Total		93,930	1,784,281	1,878,211	1,875,437
Expenditure on:					
Raising funds	4	-	12,019	12,019	8,125
Charitable activities	4, 5, 6	25,147	1,705,359	1,730,506	1,631,688
Total		25,147	1,717,378	1,742,525	1,639,813
Net income		68,783	66,903	135,686	235,624
Transfers between funds	12	(18,277)	18,277	-	-
Net movement in funds		**50,506**	**85,180**	**135,686**	**235,624**
Reconciliation of funds:					
Total funds brought forward		74,310	4,443,898	4,518,208	4,282,584
Total funds carried forward	12	**124,816**	**4,529,078**	**4,653,894**	**4,518,208**

SCOTTS PROJECT TRUST
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	9		2,567,895		2,653,183
Current assets					
Debtors	10	70,920		161,015	
Short term cash deposits		2,010,927		1,152,464	
Cash at bank and in hand		157,400		701,800	
		2,239,247		2,015,279	
Liabilities					
Creditors: amounts falling due within one year	11	(153,248)		(150,254)	
Net current assets			2,085,999		1,865,025
Net assets			**4,653,894**		**4,518,208**
The funds of the charity					
Restricted funds	12		124,816		74,310
Unrestricted funds	12		4,529,078		4,443,898
			4,653,894		**4,518,208**

Approved by the board of trustees on 24 June 2022 and signed on its behalf by:

T Hoppe
Chairman

Company registration number: 03143819

SCOTTS PROJECT TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	*2022* £	*2021* £
Cash flows from operating activities:			
Net cash provided by operating activities	A	346,742	401,372
Cash flows from investing activities:			
Purchase of tangible assets		(32,679)	(45,173)
Net cash used in investing activities		(32,679)	(45,173)
Change in cash and cash equivalents for the year		314,063	356,199
Cash and cash equivalents at the beginning of the year		1,854,264	1,498,065
Cash and cash equivalents at the end of the year		2,168,327	1,854,264
Cash and cash equivalents comprise:			
Short term deposits		2,010,927	1,152,464
Cash at bank and in hand		157,400	701,800
		2,168,327	1,854,264

NOTE TO THE STATEMENT OF CASH FLOWS

A	**Reconciliation of net income to net cash flow from operating activities**		
	Net income for the year ***As per statement of financial activities***	135,686	235,624
	Adjustments for:		
	Depreciation charges	117,967	120,298
	Decrease in debtors	90,095	49,990
	Increase / (decrease) in creditors	2,994	(4,540)
	Net cash provided by operating activities	346,742	401,372

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Scotts Project Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted. The financial statements are presented in Pounds Sterling, and are rounded to the nearest pound. The Covid-19 pandemic has created no material uncertainties in regard to going concern.

1.2 Company status

Scotts Project Trust is a charitable company limited by guarantee incorporated in England and Wales. The address of the registered office is Scotts Office, Delarue Close, Tonbridge, Kent TN11 9NN. The members of the company are the trustees named on page 1. The Trust is controlled equally by the trustees. In the event of the Trust being wound up, the liability in respect of the guarantee is limited to £1 per member of the Trust.

1.3 Income

Income from donations and grants (including government grants) is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds.

In-kind support is recognised when the charity is entitled to the donated goods , the amount can be measured reliably, and the receipt is probable. Donated goods are measured at market value.

1 Accounting policies (continued)

Income from charitable activities is recognised to the extent that the charity has provided the contracted services. Income received in advance of the provision of services is deferred on a time basis until such time as the services have been performed.

Income from trading activities is recognised once the event or hire period has been completed. Income received in advance of the provision of services is deferred on a time basis until such time as the services have been performed.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably.

Expenditure is stated gross of irrecoverable VAT and has been classified under headings that aggregate all costs related to the category.

Staff costs have been allocated to expenditure headings on the basis of an estimate of the amount of time spent by staff members in each area.

The charity currently has three activities: the residential home - St. Peter's Row, Supported Independent Living houses - Oaks and Willows, and Day Services. Direct costs are allocated against these activities and support costs have been apportioned across the activities based on the proportional use of the cost by each activity.

Expenditure on raising funds includes those costs incurred in seeking donations and does not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include governance costs in connection with administration of the company and compliance with constitutional and statutory requirements.

1 Accounting policies (continued)

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Freehold property	2% on cost
Land	not depreciated
Motor vehicles	20% on cost
Fixtures & fittings	15% on cost
Computer equipment	33.33% on cost

1.6 Debtors

Fees receivable are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

1.7 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks and other short-term cash deposits included in current assets.

1.8 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at their settlement value.

1.9 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1 Accounting policies (continued)

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

Designated funds are unrestricted funds designated by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Trust for particular purposes. The aim and use of the restricted funds is set out in the notes to the financial statements.

1.11 Pensions

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

1.12 Taxation

The charity is exempt from Corporation Tax on its charitable activities.

2 Income from donations, grants and legacies

	2022	*2021*
	£	*£*
Donations and grants	100,705	56,208
Legacies	7,929	-
Government grants	25,522	114,709
	134,156	170,917

Donation income in the year includes restricted income of £93,930 (2021: £105,098).

3 Income from charitable activities

	2022	2021
	£	£
Residential home fees	1,114,435	1,071,490
Allocated to Day Services	(27,791)	(32,092)
	1,086,644	1,039,398
Supported living fees and rental income	298,948	292,494
Day Services fees	353,618	369,607
	1,739,210	1,701,499

4 Expenditure

Expenditure on raising funds	2022	2021
	£	£
For donations and events	693	237
Delarue Hall costs	-	450
Wages and salaries (Note 7)	10,740	6,865
National insurance (Note 7)	314	293
Pension cost (Note 7)	272	280
	12,019	8,125

Expenditure for restricted funds in the current period was £Nil (2021: £Nil).

Expenditure on charitable activities

	Direct costs 2022	Support costs 2022	Total 2022	Total 2021
	£	£	£	£
Residential home	888,338	108,148	996,486	948,049
Supported living	232,247	96,021	328,268	308,540
Day Services	307,270	98,482	405,752	375,099
	1,427,855	302,651	1,730,506	1,631,688
	Note 5	Note 6		

Expenditure for restricted funds in the current period was £43,424 (2021: £81,542).

5 Direct costs

	Total 2022 £	*Total 2021 £*
Wages and salaries (Note 7)	1,000,934	925,434
National insurance (Note 7)	69,094	60,349
Pension cost (Note 7)	19,702	17,385
Food and household	29,602	27,773
Establishment	143,679	144,093
Other direct costs	46,877	46,909
Depreciation	117,967	120,298
	1,427,855	1,342,241

6 Support costs

	Total 2022 £	*Total 2021 £*
Wages and salaries (Note 7)	220,586	218,960
National insurance (Note 7)	19,996	17,133
Pension cost (Note 7)	3,870	2,235
Other support costs	33,204	26,100
Legal and professional	17,700	17,720
Governance costs:		
Auditors' remuneration for audit services	7,260	7,260
Administration and secretarial	35	39
	302,651	289,447

7 Staff costs

	2022	*2021*
	£	*£*
Wages and salaries	1,232,260	1,151,259
Social security costs	89,404	77,775
Pension costs	23,844	19,900
	1,345,508	1,248,934

The average monthly number of full-time equivalent employees during the year was as follows:

	2022	*2021*
	No.	*No.*
Residential home	21	24
Supported living	5	5
Day Services	8	8
Finance and administration	3	3
Maintenance	2	2
Governance	1	1
Fundraising and marketing	1	1
	41	44

The average monthly number of employees based on headcount during the year was 75 (2021:72).

Key management personnel comprise the trustees listed on page 1 and the senior management team listed on page 2. The total remuneration, including employers' national insurance and pension contributions, of key management personnel was £194,353 (2021: £179,452). No remuneration was paid to the trustees.

No employee received remuneration amounting to more than £60,000 in either year.

8 Net income

	2022	*2021*
	£	£
This is stated after charging/(crediting):		
Depreciation of tangible fixed assets	117,967	120,298
Auditors' remuneration	6,080	6,080
Auditors' remuneration - non-audit	1,180	1,180
Pension costs	23,844	19,900

During the year, no trustees received any benefits in kind (2021: £Nil).
During the year, no trustees were reimbursed for office expenses (2021: £Nil).

9 Tangible fixed assets

	Freehold property	*Motor vehicles*	*Furniture fittings and equipment*	*Total*
	£	£	£	£
Cost or valuation				
At 1 April 2021	3,192,015	72,395	734,402	3,998,812
Additions	-	7,000	25,679	32,679
At 31 March 2022	3,192,015	79,395	760,081	4,031,491
Depreciation				
At 1 April 2021	744,460	52,712	548,457	1,345,629
Charge for the year	51,724	9,964	56,279	117,967
At 31 March 2022	796,184	62,676	604,736	1,463,596
Net book value				
At 31 March 2022	2,395,831	16,719	155,345	2,567,895
At 31 March 2021	2,447,555	19,683	185,945	2,653,183

Freehold property includes £600,000 in respect of land which is not depreciated.

10 Debtors

	2022	2021
	£	£
Fees receivable	24,219	99,309
Prepayments and accrued income	46,701	61,706
	70,920	161,015

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accounts payable	33,502	29,114
Other taxation and social security	28,810	44,849
Accruals and deferred income	82,026	45,760
Other creditors	8,910	30,531
	153,248	150,254

Accruals and deferred income includes deferred income of £45,143 (2021: £590) for fees due in the next financial year.

The movement on deferred income is as follows:

	2022	2021
	£	£
Balance at 1 April 2021	590	37,600
Released to income	(590)	(37,600)
Received in the year and deferred	45,143	590
Balance at 31 March 2022	45,143	590

12 Statement of funds

	At 1 April 2021 £	*Incoming resources* £	*Resources expended* £	*Transfers in/out* £	*At 31 March 2022* £
Unrestricted funds:					
Fixed asset designated projects and general funds	2,653,183	-	(117,967)	32,679	2,567,895
Designated project funds	800,000	-	-	250,000	1,050,000
General funds	990,715	1,784,281	(1,599,411)	(264,402)	911,183
	4,443,898	1,784,281	(1,717,378)	18,277	4,529,078
Restricted funds	74,310	93,930	(25,147)	(18,277)	124,816
	4,518,208	1,878,211	(1,742,525)	-	4,653,894

The restricted funds carried forward at 31 March 2022 relate to grants and donations for capital or other specified projects and the Welfare Fund of £19,004 (2021: £16,686), to be used on the general welfare of service users and staff.

The transfer of £18,277 (2021: £41,598) from restricted reserves represents expenditure on capital projects out of donations received in prior years, which the donors have specified must be used for the Trust's capital expenditure programme.

Transfers from the general funds to the fixed asset designated fund in both the current and prior year represent the movements on fixed assets. Transfers from the generals funds to the designated project funds relate to the agreed increase in the level of designated funds. The designated project funds are detailed in the Trustees' Report under 'Reserves'.

Prior year	*At 1 April 2020* £	*Incoming resources* £	*Resources expended* £	*Transfers in/out* £	*At 31 March 2021* £
Unrestricted funds:					
Fixed asset designated projects and general funds	2,728,308	-	(120,298)	45,173	2,653,183
Designated project funds	600,000	-	-	200,000	800,000
General funds	861,924	1,770,339	(1,437,973)	(203,575)	990,715
	4,190,232	1,770,339	(1,558,271)	41,598	4,443,898
Restricted funds	92,352	105,098	(81,542)	(41,598)	74,310
	4,282,584	1,875,437	(1,639,813)	-	4,518,208

13 Analysis of net assets between funds

	Restricted funds 2022 £	*Unrestricted funds 2022* £	*Total funds 2022* £	*Total funds 2021* £
Tangible fixed assets	-	2,567,895	2,567,895	2,653,183
Current assets	124,816	2,114,431	2,239,247	2,015,279
Creditors due within one year	-	(153,248)	(153,248)	(150,254)
	124,816	4,529,078	4,653,894	4,518,208

In the previous year restricted funds of £74,310 were included in current assets.

Free reserves as noted in the trustees' report comprise unrestricted, undesignated current assets and creditors due within one year.

14 Pension commitments

The Trust operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Trust in an independently administered fund. The pension cost charge, representing contributions payable by the Trust to the fund for 2022 was £23,844 (2021: £19,900).

15 Related party transactions

There were no related party transactions in the year.

SCOTTS PROJECT TRUST

England & Wales - Charity number 1051947

Accounts

Charity number: 1051947
Registered number: 03143819

SCOTTS PROJECT TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

SCOTTS PROJECT TRUST
(A company limited by guarantee)

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SCOTTS PROJECT TRUST
(A company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

Life President	Jill Scott
Trustees	Tom Hoppe, Chairman Nicholas Ward Derek McMenamin Susan Bourne Martin Miles Richard Tapsfield Andrew Blevins Raj Bhamber (resigned 19 June 2021) Peter Bibb (appointed 15 May 2020) Auxilia Muganiwah (appointed 15 May 2020) Mick Pavey (appointed 25 September 2020)
Company registered number	03143819
Charity registered number	1051947
Registered office	Scotts Office Delarue Close Tonbridge TN11 9NN
Company secretary	Nicholas Ward
Website/email address	www.scottsproject.org.uk / info@scottsprojecttrust.org.uk
Independent auditors	Lindeyer Francis Ferguson Limited Statutory Auditors North House, 198 High Street Tonbridge TN9 1BE
Bankers	Handelsbanken First Floor, 50-52 London Road Bligh's Meadow Sevenoaks TN13 1AS
Solicitors	Thomson Snell & Passmore LLP 3 Lonsdale Gardens Tunbridge Wells TN1 1NX

SCOTTS PROJECT TRUST
(A company limited by guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

Senior management team	Mark Allen – Chief Executive Officer Graham Funnell – Registered Manager (St Peter's Row and Supported Living Service) Clare Whymark – Manager, Day Service Skills and Activities Helen Cross – Finance and Operations Manager (job share with Graham Reid from 2 January 2020 until 2 October 2020)

SCOTTS PROJECT TRUST
(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees (who are also directors of the charity for the purposes of the Companies Act 2006) present their annual report together with the audited financial statements of Scotts Project Trust (the Trust) for the year ended 31 March 2021. The trustees confirm that the annual report and financial statements of the Trust comply with the current statutory requirements, the requirements of the Trust's governing document and 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) (Charities SORP (FRS 102)). The legal and administrative information on pages 1 and 2 of this document forms part of this report.

Objectives and Activities

Our vision is that people with a learning disability should gain the confidence and independence to lead fulfilled, happy lives.

The charity's Objects are the relief of those in need by reason of a learning disability specifically restricted to the following:

(1) (a) To establish and operate a home or homes to provide either temporary or permanent residence or residences in England for persons with a learning disability;

(b) To establish and operate shared or individual, permanent or temporary, independent living accommodation in England for persons with a learning disability;

(c) To establish and operate a domiciliary care and support service in England for persons with a learning disability in their own homes or in accommodation provided by others;

(d) To establish and operate a respite care and support service and support in England for persons with a learning disability who are generally cared for and supported by their family or other carers;

(e) To establish and operate day services in England for persons with a learning disability including without limitation services promoting and supporting their wellbeing, goals and aspirations, recreation or other leisure time occupation, life and work skills, education, independence, social interactions and general personal development;

and to make provision for the maintenance, care and support of such persons and their medical and nursing needs (whether with or without associated or ancillary services to their families, dependents and carers) and for their travel to and from the charity's premises or elsewhere for social, recreational or leisure purposes.

(2) To provide training, advice, support, co-operation and other assistance in England in any way connected with or calculated to benefit persons with a learning disability.

The needs of adults with a learning disability drive everything we do. **Our mission** is to provide an excellent, supportive service and a nurturing environment so the people who use our service can get the most from life.

Our values reflect our vision and mission, shaping every aspect of our work:

Care: people who live in one of our houses or use day services at Scotts should enjoy homelike surroundings, be supported in a way that meets their individual needs and develop mutually enjoyable relationships.

SCOTTS PROJECT TRUST
(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Support: each person should be valued as an individual and can expect their mental, physical and emotional needs to be understood and supported in a way that recognises the person rather than their physical or intellectual limitations.

Develop: we support people with a learning disability to choose how to live their own lives, as independently as they can, and to play a full part in the wider community.

Services and Activities

We run three closely linked services:

St Peter's Row is home to fourteen adults, with one room currently kept vacant for the purposes of providing isolation space owing to Covid-19. Although it is registered and managed as a single residential care home, it comprises a terrace of three houses which are distinct households, each with its own character and a daily routine planned by residents and staff. The houses have their own kitchens and sitting rooms and every resident has their own bedroom, which is their private space. The attractive shared patio and garden is used by everyone.

Residents are actively involved in telling staff about their needs and wishes, and the staff team tailor their support accordingly.

Many people choose to get involved in sessions at the Day Services, or activities provided by other organisations, and staff provide support for trips to special events like concerts and pantomimes as well as summer holidays. We encourage people to live as independently as they can, and some residents choose to move on to our supported living service.

Residents enjoying Summer fun in the gardens of SPR in their Covid-secure bubble.

Butterfly spotting with SPR residents in their Covid-secure bubble

'I am writing because, as the online sessions have been such a huge success and clearly been a very positive aspect, it did occur to me that it would be a really great thing if the Zoom sessions could continue even after the return to the Day Centre'.
Parent of service user

The Supported Independence Service is based in two adjacent detached houses, Oaks and Willows, near the main Scotts site. Four people share each house and there is also a studio flat. This service is a very effective step towards living independently, and staff support each person to meet the goals they set for themselves. For example, someone might want to do their own shopping and cooking, volunteer or go to college, or get involved in social activities. As at St Peter's Row, each tenant has their own bedroom, and each household shares a kitchen, a sitting room, and a garden. Several tenants take part in classes and sessions at the Day Services. Oaks and Willows are a short bus journey away from the centre of Tonbridge, so tenants can easily get to the local leisure centre, for example, or meet friends in town.

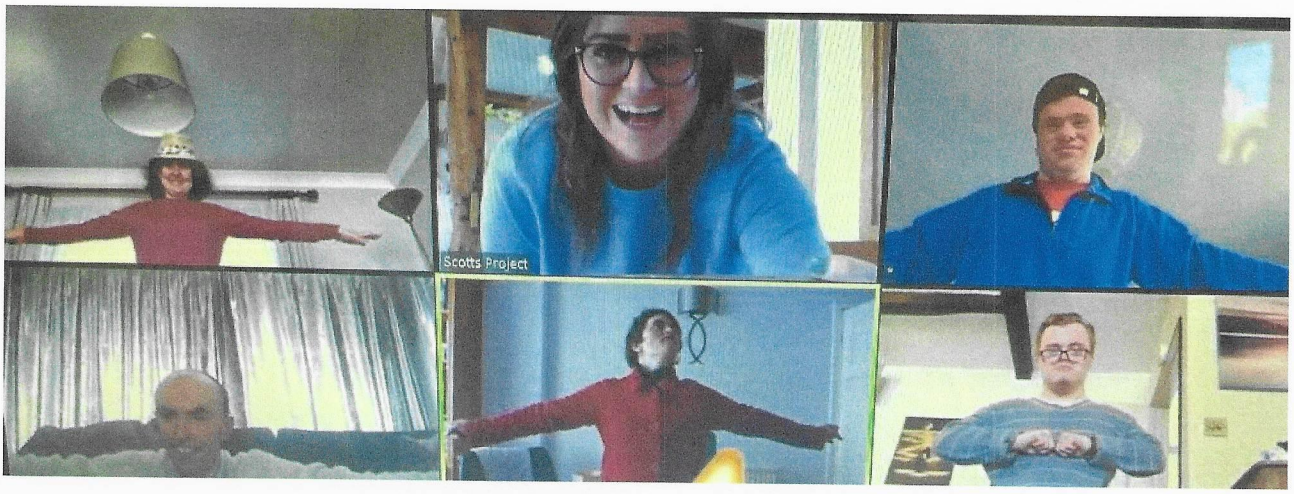
Our recently renovated and expanded on-site **Day Service** is a hub for learning and socialising. In normal times, around 70 people attend the centre and around 275 places are taken each week on the sessions, learning how to do everything from managing their laundry to safely accessing the internet; skills which help them to live as independently as possible. The sessions run each weekday between 9:45am and 4pm with gardening, dance and drama and journalism among the most popular. We aim to provide an excellent, personalised service. The focus is on gaining confidence as well as essential life skills, and our lively drama and dance classes are a distinctive part of what makes Scotts so special. During the Covid-19 pandemic, sessions have been provided online via Zoom (see below.)

People with a learning disability can easily become socially isolated, so activities like sports, games and singing at lunchtime offer an important chance to enjoy existing friendships and form new ones. Normally, our Coffee Shop is open to the public on Wednesday mornings, helping students gain valuable work experience in a safe environment.

'Thanks to you and your team, for the support you show our son'.
Parent of service user

Covid-19 Changes to Day Service provision
Following Government guidelines, our Day Service closed its doors towards the end of March 2020, and new live sessions, hosted on Zoom, were created. In addition, to continue provision of the service, further online content, printed packs and telephone calls were initiated and continued until the physical site was reopened in September 2020. A second period of closure commenced at the start of December 2020, and continued for the remainder of the financial year. Again, we provided Zoom sessions, along with online content, printed packs and kept in touch with our service users through telephone calls.

'Just to say thank you all so much for organising these Zoom sessions. Student* is really enjoying them and from the excitement I can hear when he is on there, so is everybody else!'
Parent of service user *name protected.



Day service sessions were provided via Zoom throughout on-site closures.
Many of our residents attended these sessions.

Feedback for the Zoom sessions: 'They are a lifeline for them in these difficult times - as we all know, contact with our friends is so important'.

'Seeing all our friends and staff make us happy. Singing and sharing our news is great. Laughing and playing games and just having fun.'

Providing Public Benefit

The Trust's services are open to adults with a learning disability, and we cater for people with a wide range of needs. The Trust's founder, Jill Scott, developed the services to have a Christian ethos, which they retain; however, we are an inclusive charity and we provide our services irrespective of race, gender, sexual orientation, religion or belief.

The trustees decide on objectives and activities that benefit people who live in the Trust's houses and attend its Day Services, in accordance with the Charity Commission's guidance on public benefit. The Hall and the Barn are offered for hire to the local community and are popular venues for clubs and societies as well as one off events. The Changing Places facility is available to the public during opening hours, and the whole of the Barn and Hall are fully accessible to all.

Staff

The staff at Scotts are key to the homely and caring ethos of the Trust, and this year more than any other, the work of many of them has been extraordinary. Some have returned to Scotts having previously left, some have worked very long hours at short notice to cover unexpected issues, and some have travelled long distances at unsocial hours when a need has been there. The trustees would like to thank them all for their dedication and the difference they make to everyone who uses the Trust's services. Our high-quality service is made possible by their hard work and commitment. The Trust regularly reviews the training and development needs of staff beyond statutory and regulatory requirements.

Volunteers

Scotts is fortunate to benefit from the support of our volunteers, and once again the trustees are grateful for the time and energy they offer. In the Day Services, volunteers support clubs and activities, teaching sessions and special events, as well as administration. In addition, pupils from Tonbridge Grammar School and Tonbridge School continue to provide invaluable help to our students.

Fundraising

Funding from local authority fees covers the cost of a basic service provision, but to maintain and improve our facilities we need to raise further funds continually. Fundraising provides our residents and those attending the Day Service with an environment in which they can enjoy life, facilities that offer the privacy and dignity they deserve, and the opportunity to look forward to a brighter future.

Keeping our buildings, grounds and essential equipment in good condition is a costly business. Our budget for this is approximately £50,000 every year, for which funds are raised largely in our local community.

Development Centre appeal ('DC2020')

In addition to wishing to maintain our property to a high standard, we wish to realise our vision and strategy by implementing transformational initiatives that require substantial financial investment. Funds are raised largely from major appeals.

Interior of the newly refurbished Hall and Barn. An online booklet detailing the work with pictures can be found at this website address:
www.scottsproject.org.uk/images/DC2020_booklet_Digital.pdf

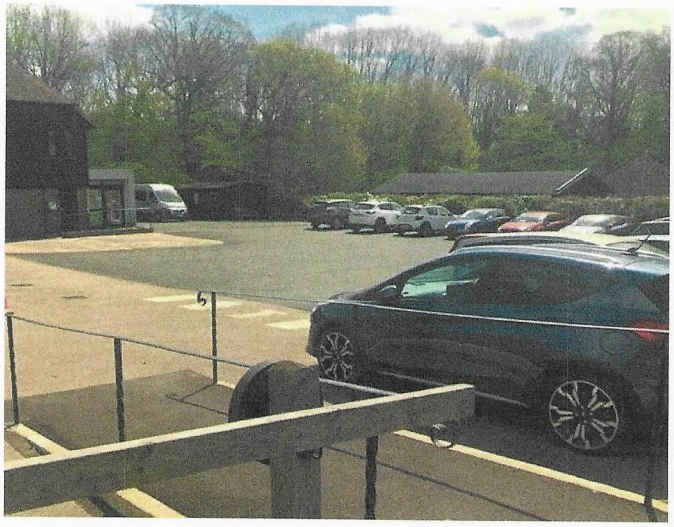
Our major project for the last five years was focused on the Scotts Day Service. This facility provides fun, fulfilment, confidence and the development of life skills.

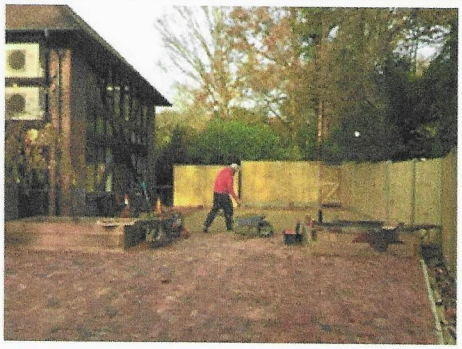
An enhanced and expanded Day Service was needed to meet a growing demand for day services for people with a learning disability. Our students demonstrate tremendous skill and talent, particularly in art and drama, and our events programme is beginning to highlight this to a wider audience, challenging ideas of what people with a learning disability can aspire to. Most importantly, we have seen our students grow in self-belief and we want to offer this opportunity to more people. The combination of enhanced facilities, a highly personalised service, an emphasis on the wellbeing and development of the individual, the confidence-building qualities of performing arts and the beautiful setting will continue to make Scotts a very attractive option to our current and potential students, their Care Managers and other professionals.

The DC2020 initiative was a £750,000 Appeal to underpin the recently completed £820,000 refurbishment and enhancement of the Day Service. Thanks to some exceptionally generous people, companies, charitable trusts and foundations we received pledges and donations that covered the full amount of the appeal. The trustees would like to record their immense gratitude to all who made this project possible.

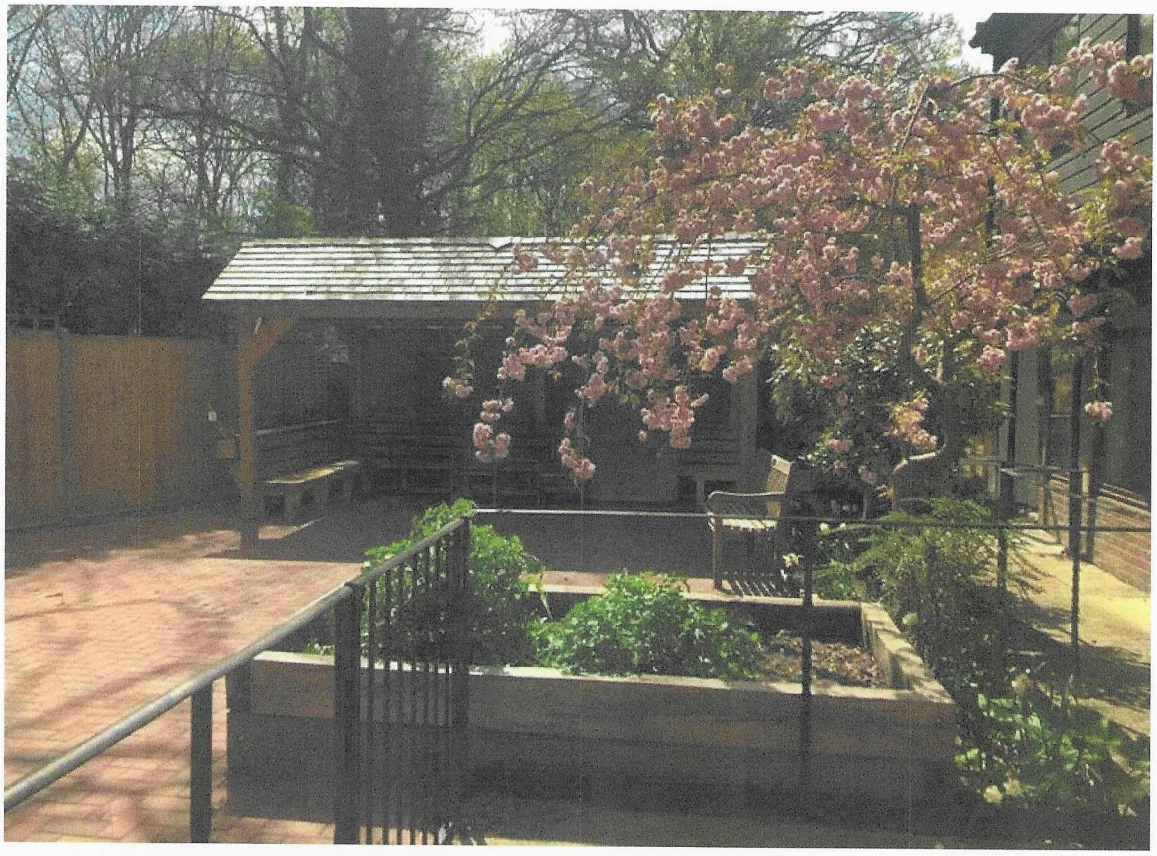
DC2020 Project – final work

- The last phase of the DC2020 project was completed this year. These elements were to upgrade the environment surrounding the Hall, and included:
    - covered seating for break times and teaching, a recreational games area, and a sensory space
    - new sheds for storage and archive space
    - car park work that improved safety and convenience, installed new lighting, and resurfacing of the lower part of the car park and landscaping.





Pictures show work on the Hall garden, the siting of the shed and car park resurfacing.



Pictures on this page show the covered seating area for break times and teaching, a recreational games area, and a sensory space.

Community Fundraising and Marketing
The worldwide pandemic, Covid-19, affected our normal community and fundraising efforts. We kept in touch with our supporters and received kind donations throughout the year, both restricted and unrestricted.

We used the time we would have invested in events to work on the marketing material to support future fundraising.

Working with the community

Design Volunteers Project - volunteer graphic designer
The Design Volunteers Project is a chance for small charities and not-for-profit organisations to use the expertise and skills of a university graphic design student for over half the academic year. All volunteers are graded on a report that they write at the end of the year about their professional practice and their work experience.

Previously, we worked with the University of Kent on the refreshing of our logo, and launch of the new look website.

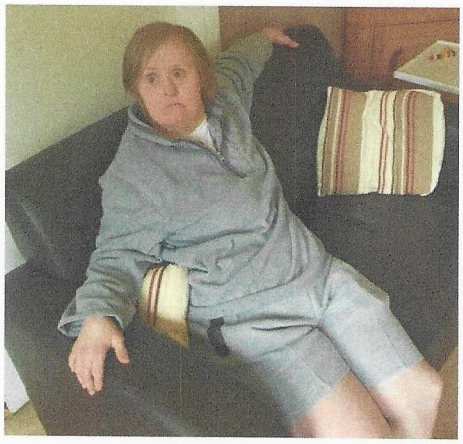
During the last year, we worked with another student graphic design volunteer, Luke, to produce three new service leaflets and a fundraising booklet. These can be found on our website, and the trustees would like to thank the University of Kent for their support, and Luke in particular for his hard work and high quality output.

'Thank you so much for these opportunities, it has been a joy to work with you, especially knowing what a great cause Scotts is. My thanks and best wishes to you and everyone else with Scotts.'
Luke, Graphic Design Volunteer Student

DC2020 project update
A booklet was produced to summarise the completed appeal to refurbish and enhance our Day Service facilities. This was sent out to donors and can be found on our website. A link can be found on page 9.

Scotts Marketing Plan to support future fundraising efforts
A marketing plan was developed, and will focus on community work that will support fundraising for the smaller projects we anticipate will be required this year and next.

Community donations in 2020/21



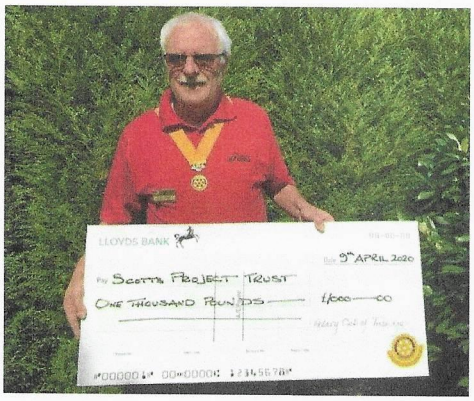
Local Co-Op customers kindly chose to support Scotts again this year providing SPR with new furniture. *Left - SPR resident, Polly, enjoying one of the new sofas purchased with the Co-Op funds.*

The Tonbridge Rotary Club generously donated £1,000 towards our stage lighting.

Waitrose donated £333 from their green coin scheme, selecting Scotts without the usual customer vote owing to Covid-19.

Our community Light the Candle event was held via Zoom this year with a small number of supporters. Local Churches, such as St Lawrence

Church in Seal, and St Mary, Kippington made generous donations to Scotts.



Fundraising platforms raised just under £4,000, with JustGiving £3,000 and CAF £900.

Local legacy
The second tranche of a legacy was received, for which we are most grateful. The amount was £95,000.

Left - Vice President of the Tonbridge Rotary Club, Barry Ednie, holding a large cheque for Scotts. A welcome boost as we entered the pandemic.

Database
It was agreed to investigate a new database this year and research is underway by Denise Tucker, our Manager for Community Engagement, Marketing and PR, and a volunteer Trustee, Peter Bibb. They are looking into a CMS system for Scotts to enable all contact data to be recorded.

Website

Our Founder
Jill Scott kindly provided many historic cuttings and pictures to exhibit at the 30th anniversary event planned for June 2020, which later it became necessary to postpone. Using the material provided by our founder, we scanned material and produced an online exhibition, showing the beginnings of Scotts 30 years ago. The 30th anniversary event will be re-arranged when safe to do so.

The historic material can be found at this web address:
https://www.scottsproject.org.uk/about-us/organisation/trustees/jill-scott-mbe-our-founder

Online calendar of Zoom sessions
In response to the restrictions and the necessary closing of our Day Services, we produced an online calendar to provide information about our weekly Zoom sessions with the relevant material attached to enjoy the activity.

Staff – Fundraising, PR and Marketing
A new structure was formalised and the following appointed:

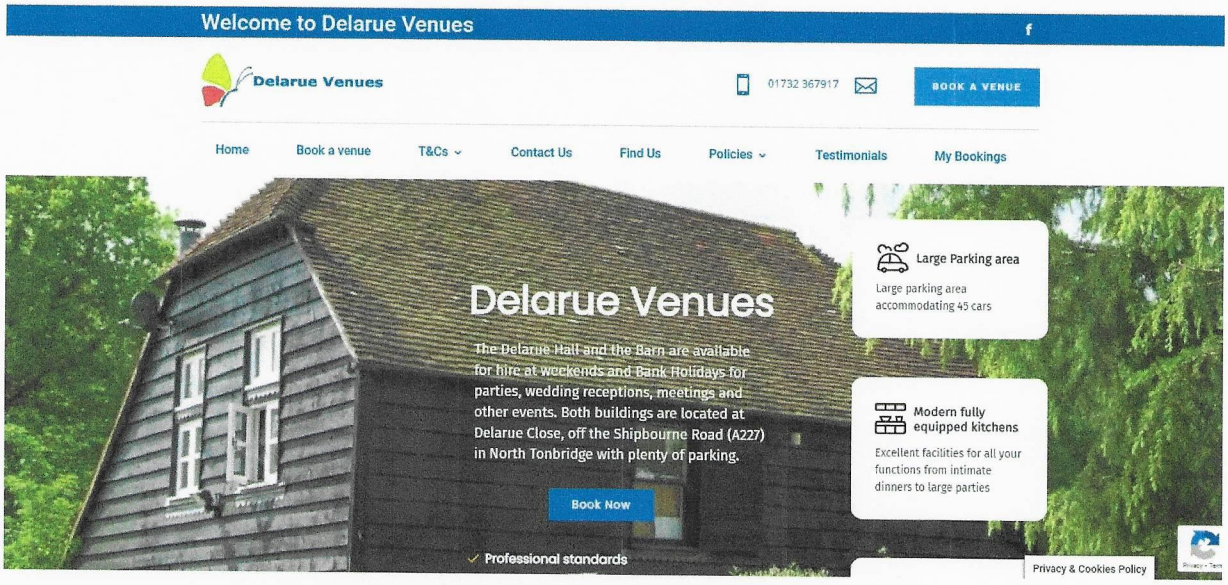
- Denise Tucker, as our Manager for Community Engagement, Marketing and PR
- Caroline Hollobon, as our Marketing and Fundraising Administrator

Denise has worked for Scotts in a community fundraising capacity for nearly 10 years and Caroline is new to Scotts.

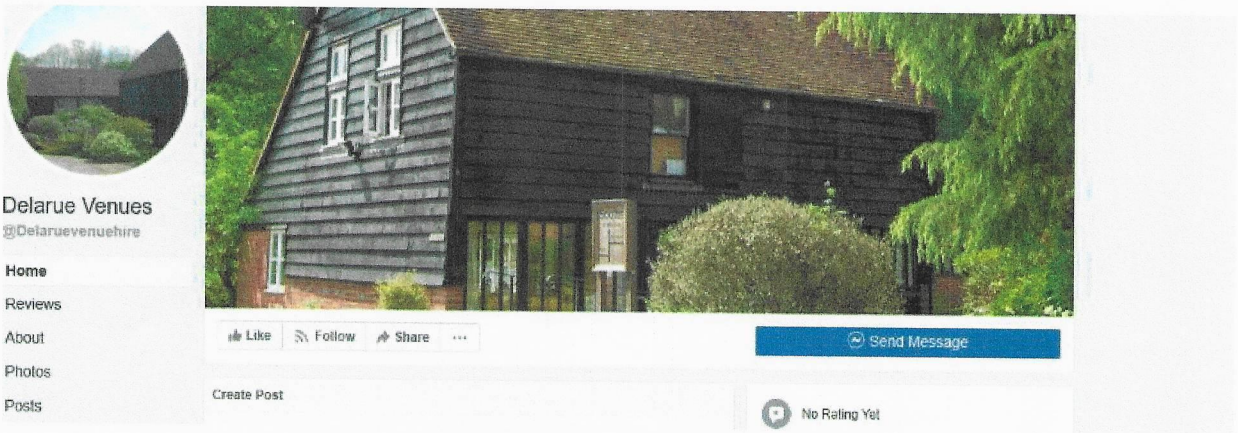
Scotts venue hire for the community and raising funds for Scotts

Once Covid-19 has retreated, we will once again raise funds with the hire of our venues during evenings and weekends, when not required for our own services, for events such as birthday parties, anniversaries and wedding receptions.

Last year, for the hire of our venues, primarily to the local community, much work went into the creation of an online booking system for the hire of our community venues, and this is now live. We have been supported in this process by two trustees - an expert volunteer programmer and a former lawyer. The venue hire website will be promoted after Covid-19.



A venue hire Facebook page supports our community fundraising efforts. The Facebook page can be found at Facebook.com/delaruevenuehire. The venue hire website may be found at www.delaruevenues.com.



Achievements and Performance in 2020-21

COVID-19

General comments

Covid-19 has had a material impact at Scotts, as might be expected. The unprecedented pandemic was a major threat to the people for whom we care, our staff and the wider community. It is with great thankfulness that the trustees can report no cases were experienced amongst our service users at any time.

The very few cases that occurred within the staff group were contained quickly, and no staff had to attend hospital, or died, as a result of their infection.

Planning for a potential outbreak commenced in late January 2020, with a full plan and communication schedule in place by mid-February. All service users, their families, funding authorities and other stakeholders were written to, and the plan shared with staff. Stocks of PPE were ordered, and training provided for their use. As at the time of the first lockdown, at the end of March, PPE stocks were already in very good shape.

A range of measures were introduced as the seriousness of the situation unfolded, including taking temperatures for all staff before they started a shift, monitoring the temperatures and general health of all service users twice per day, asking non-care staff to work remotely in accordance with long established continuity plans, and closing the Day Service to external service users. As noted above, provision for those service users was switched to online meetings and content plus some physical packs and telephone calls for those unable to join online. Whilst the Day Service was open, external service users and the residents of St Peter's Row had their own dedicated spaces and staff – with external service users in the Hall, and St Peter's Row residents in the Barn. Adjustments were made to overtime rates and the bank panel to ensure external, agency staff did not need to be used until such time as they were both fully vaccinated, and able to work exclusively for Scotts.

Measures escalated through the year, as testing was rolled out and then the vaccination programme began. By the end of January 2021, all the service users at both St Peter's Row and Oaks and Willows had received the first dose of a vaccine. Although sourcing PPE was a struggle at times, and the prices paid for some items were much higher than usual, PPE stocks were strong throughout 2020/21 and remain strong at the time of writing.

All service users received their second vaccination doses on Sunday, April 18th 2021 and 95% of staff have been fully vaccinated too.

The trustees would like to record their admiration for how well our service users coped with the challenges of the pandemic, particularly the disruption to the normality of their friendships and daily routines. They were an inspiration to us all.

Financial impact

The Finance and General Purposes committee oversaw the financial impact of Covid-19, and undertook scenario planning, monitored PPE stocks and administration of the furlough scheme, and received general, regular updates under a standing agenda item for each meeting.

In the prior financial year, trustees increased reserves held for business interruption purposes from four months costs to six in light of the growing threat of a pandemic, and total reserves were, and remain, substantially above that figure.

In conjunction with funding authorities' assurances that support would be provided, and the Government's plans for financial support, the trustees did not anticipate that Covid-19 would form an existential threat to Scotts. Kent County Council provided additional, unrestricted grant payments of around £28,000 at the start of the lockdown period, and, in addition, assured the Trust that invoices could continue to be issued for Day Services sessions notwithstanding any periods of closure, and for rooms vacated by service users choosing to shield in family homes. Nevertheless, some financial impact was expected in the 2020/21 financial year, and was closely monitored by the Finance and General Purposes Committee.

Later in the year, an Infection Control Fund was created by the Government and operated by KCC. This provided further substantial funding, tied to expenditure for specific Covid-19 related costs.

Nevertheless, our plans for growth in numbers of users of our Day Service had to be put on hold, meaning both a loss of potential revenue and an underuse of our newly refurbished facilities. We remain confident that we will reverse that position as soon as the pandemic permits.

Further Covid-19 considerations

Trustees anticipated that the outbreak would impact our ability to fundraise, and we reduced our budgeted expectation for 2020/21 accordingly. These funds are generally used for maintenance and improvements to the estate. Sufficient reserves existed to make up the shortfall. It is expected that a similar impact will be seen in the financial year ahead, and, again, sufficient reserves exist to meet any shortfall.

The CEO considered the impact on staff, and added an Employee Assistance Programme in March 2020. This provides anonymous and free counselling services, and other employee support, to the Scotts employment package. Pay was increased, and there was regular management communication about the safety procedures to be followed, the situation regarding PPE stocks, and expressing thanks and gratitude. In May, a special award was made to the vast majority of the staff who had borne the brunt of the outbreak, and a further special award made in December.

Trustees have given consideration as to whether there are any implications for the investments the charity holds, and expects there to be a reduction in interest received. This will not have a material impact upon the charity.

Trustees have considered the reserves policy, their level and any change to funds designated for future commitments, and have agreed to maintain the level held against business disruption at six months.

Trustees do not expect the virus control measures and potential duration of them will have a material impact on the future aims and activities of Scotts.

Overall, trustees believe that Scotts has the resources to continue and are satisfied that it is a going concern at this time.

Supporting and Developing our Staff

We have invested in recruiting, training and developing staff and volunteers to meet our strategic plan's objectives.

Refurbishment projects (other than the Day Services)

St Peter's Row and Supported Independence Service (Oaks and Willows)

Owing to Covid-19, work in the residential home and the two independent living houses has been limited to necessary maintenance only this year.

'I like Scotts. Amazing place'.
A service user

Plans for Future Periods

Strategic Plan

The Strategic Plan for the period 2020 to 2025 was agreed by the trustees in the autumn of 2019, and the objectives set out therein remain our objectives for the next period. In addition, a further objective for the coming year will be to re-open the Day Service fully, when this is allowed, and to begin a controlled and thoughtful increase in the numbers attending our sessions and the Trust will remain flexible should unexpected opportunities arise.

Major projects

With the DC2020 appeal and the associated work complete, there will be a period of consolidation and focus on the smaller items on the estate that may need attention.

Working with other charities

Whilst acknowledging the complexities of doing so, we will seek opportunities to work more closely with other, similar charities in West Kent to improve operational efficiency, for example, through common sourcing for training.

Refurbishment projects (other than the Day Services)

St Peter's Row

Continued updating of the décor and furnishings will take place and outline plans drawn up for the installation of a lift, should service user needs require it.

Supported Independence Service (Oaks and Willows)

We will look at the flooring, furnishing and general decoration of the houses and address those areas that need work. We will be led by the service user tenants, supported by their key workers, to ensure their needs and preferences are considered fully.

Structure, governance and management

Constitution

The Trust was incorporated in January 1996 as a company limited by guarantee. The Trust changed its name from Scotts Project Limited to Scotts Project Trust as from April 2001. The principal office of the Trust is Scotts Office, Delarue Close, Tonbridge, Kent TN11 9NN. The trustees are also directors of the Trust for the purposes of company law.

The governing document of the Trust is the Articles of Association. In accordance with good practice, a review of the Trust's governance took place between January and October 2017 to include all aspects of the constitution, Trustee Board, committee structure and delegation. They will be reviewed again in 2022, or earlier, should legislation or Charity Commission guidance change.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The charity's Objects are noted on page 3.

The trustees

This year saw no trustees step down from the Trustee Board.

In 2020/21, the trustees boosted the Board with three new appointments. First, Auxilia Muganiwah, recently a Care Manager with the KCC Adult Learning Disability team, and a registered Learning Disability nurse by background, with twenty years' experience of working with people with mental and cognitive impairments and associated conditions. Second, Peter Bibb, who has an extensive background in IT and has been involved with our website design and online booking for some years. Third, Mick Pavey, a qualified accountant with over thirty years' experience in finance.

Induction and training of new trustees is undertaken in discussions with existing trustees and managers, and by attending trustee and committee meetings. The trustees, all of whom are unpaid volunteers, are elected for a period of three years. Under the Articles one third of the trustees will retire each year at the AGM.

Organisational structure and decision making

Trustee meetings are held every two months or more often if required, at which decisions are taken regarding matters of policy and major capital expenditure, as well as reviewing financial and management accounts and budget plans, and the minutes of all committee meetings.

The Chief Executive and Senior Management meet regularly to oversee the day-to-day running of the Trust, including the management of the residential care home, supported independence service and Day Services. Compliance with the requirements of the Care Quality Commission (CQC) and relevant local authorities is regularly reviewed.

Committees oversee key functions. At least one Trustee and one Senior Manager sit on each committee. Where possible and appropriate, our residents and students are also represented.

The **Finance and General Purposes Committee** meets regularly and is responsible for overseeing the financial management and administration of all the Trust's activities. F&GP takes responsibility for the maintenance and management of the Trust's property and assets, budgeting, performance and risk reporting. F&GP is also responsible for remuneration policy and sets the pay and remuneration of key management personnel in accordance with the Trust's matrix of job grades and the salary ranges for these grades. These salary ranges are set by reference to local pay rates for comparable jobs in the local labour market, and the salary structure is regularly reviewed and updated as necessary. An external HR consultant provides advice on matters relating to staff and ensures all personnel have the required training to carry out their roles.

The **Health and Safety Committee** meets at least four times a year to co-ordinate the Trust's Health and Safety policies, procedures and practices in compliance with current legislation. Accidents and incidents (if any) are reviewed together with any required actions. An external health and safety consulting firm has been engaged by the Trust to provide guidance on matters of health and safety and risk assessment.

The **Care and Safeguarding Committee** provides oversight of the Trust's care standards and practice, and reviews and directs the Internal Audit function's reports. It meets at least four times a year, and provides assurance to trustees that safeguarding and care are of a high standard.

The **Policy Committee** met at least twice a year and was responsible for overseeing that the Trust had in place appropriate policies, procedures and practices in compliance with current legislation and guidance. Following a review in the summer of 2020, trustees agreed that the responsibility for policies would be transferred to the Health and Safety committee for Health and Safety policies, the Care and Safeguarding committee for Care policies, and the Senior Management team for HR and Operational policies. The HR policies will be reviewed by the contracted, external HR advisers. Following this change, the Policy committee was wound up at the AGM on 7th July 2020.

Internal Audit of care, policies and procedures (excluding finances)

The trustees strive to ensure that a high standard of service is achieved and maintained in all areas of the Trust's work. The trustees ensure that the Trust satisfies all current legislative and regulatory requirements, including the specific requirements of the CQC.

Each service has a designated trustee who provides support to the management of that service and provides mentoring to the senior manager.

Our experienced Internal Auditor undertakes checks of the Trust's standards of care and compliance with regulatory requirements; in addition, they provide support for managers who wish to discuss aspects of their service provision. These audits include talking to the people who use our services and checking records, and there is an opportunity to meet staff and the registered managers. The Internal Auditor reports to the CEO, but also has direct access to the Chair of Trustees, and sits on the Care and Safeguarding committee.

Governance of Fundraising

With regard to fundraising standards, Scotts Project Trust is registered with the Fundraising Regulator, and acts in accordance with the Fundraising Regulator's Code of Practice, which sets out the standards with which a charity should comply. The Code can be found online at:
https://www.fundraisingregulator.org.uk/code-of-fundraising-practice/code-of-fundraising-practice/

Specifically:

- there were no failures by the charity, or by any person acting on its behalf, to comply with the fundraising standards to which the charity was committed
- the charity monitored the fundraising activities of all persons acting on its behalf by:
    - agreeing in writing a schedule of activity and the categories of Trusts, Foundations and individual and corporate donors to which requests for funding could be made;
    - explicitly excluding street collections (including 'chugging'), house-to-house calls, cold calling and mass mailing ('junk mail') as methods of fundraising
    - frequent meetings between fundraising consultants and the Chief Executive to review the activities; and
    - ensuring that all official applications to potential donors were reviewed and authorised either by a more senior member of the fundraising team or the Chief Executive

This also ensured that vulnerable people and other members of the public were protected from behaviour which:

- is an unreasonable intrusion on a person's privacy; and/or
- is unreasonably persistent; and/or
- places undue pressure on a person to give money or other property.

- no complaints were received by the charity, or by a person acting on its behalf for the purposes of fundraising, about fundraising activity

In addition to the above, a trustee – Martin Miles – has oversight responsibility of Scotts' fundraising activities and reports his reviews to F&GP and the Trustee Board.

Financial review

Trustees are satisfied that the accounts should be drawn up on a going concern basis.

The results of the year are as follows:

	2021	2020
	£	£
Operating surplus / (deficit)	72,832	(86,308)
Net income from donations, grants and events:		
Unrestricted	57,694	161,623
Restricted	105,098	227,575
Net Income	235,624	302,890

The Trust's main source of income is fees from local authorities for residential and day services, which enable the Trust to realise its charitable objectives.

Risk management
The trustees regularly review the major operational, financial and governance risks to which the Trust is exposed. Guidance is taken from relevant committees and consultants to ensure systems and procedures are in place to mitigate those risks and determine whether any further steps should be taken to manage those risks more effectively.

The trustees consider that the principal risks which the Trust faces are:

- The risk from Covid-19. The principal risk is the impact on the health of service users, their families, staff and the community. In addition, the financial disruption from a loss of fee income, or increased costs. The Trust seeks to mitigate these risks through following local and national Government guidance, the production and implementation of a Covid-19 plan, procurement of adequate stocks of PPE, continual communication with staff about the risks and infection control measures, accessing Governmental support schemes, and including substantial contingencies for loss of income. Reserves are held at a high level too.

- The risk that fees from local authorities for the Trust's services fail to cover the costs of providing those services due to continued funding shortfalls. The trustees seek to mitigate this risk by maintaining contact with the relevant councils to negotiate adequate payment for services provided, by consulting with the councils so that the Trust is fully aware of each council's evolving views on the services they require and by providing councils with sufficient information on the Trust's costs, to support the case for funding.

- The risk that lengthy void periods will impact materially the financial position of the Trust. The Trust seeks to mitigate this risk by liaising fully and responsively with local authorities should a vacancy arise.

- The risk that the Trust is unable to meet its financial sustainability targets. Trustees manage this risk by setting detailed departmental budgets, and monitoring results through management reporting.

Reserves Policy
This section includes the Trust's policy on reserves, and current levels. Each year, and throughout the year when appropriate, trustees consider the main components of reserves, and decide whether to amend them.

Changes to the Reserves Policy for 2020/21
Historically, the Trust's policy has been to hold a minimum of three months' operating expenses as a contingency against catastrophic loss of income – in essence, a fund to allow the winding up of the services in an orderly fashion. At the 2019 AGM, it was decided temporarily to increase the reserve to four months.

Covid-19 has highlighted the threat to the sector of serious, unexpected and prolonged events. Bearing in mind our cultural desire not just to have the ability to wind up the charity in a financially or legally orderly fashion, but also in a calm, compassionate and thoughtful manner that supports our service users' and staff's needs, the policy was amended to "a minimum of four months, and within a range of four to six months" at the 2020 AGM.

The key factors when setting the level of reserves within the range allowed by the policy include the Trust's risk management and budget planning, and any requirements flowing from the Strategic Plan.

Policy for holding reserves for Operating Expenses
As noted above, reserves held against operating expenses were increased from three to four months in 2019/2020. In view of increased risks and uncertainty of income, trustees raised this to six months for 2020/21, and will maintain six months for 2021/22.

Amount and category of Reserves

	2021 £	2020 £
The Trust held the following reserves at 31 March 2021	4,518,208	4,282,584
Of which, represented by tangible fixed assets held for the purposes of the Trust's charitable objects	(2,653,183)	(2,728,308)
Restricted reserves held for specific purposes	(74,310)	(92,352)
Reserves designated for strategic projects *	(800,000)	(600,000)
Unrestricted free reserves	990,715	861,924
Of which, Reserves held to protect the Trust due to unexpected fall in income and/or increased expenditure **	819,842	791,162
Other free reserves ***	170,873	70,762

*** Reserves designated for strategic projects**
In line with the Trust's charitable objectives and long-term Strategic Plan and the Plan for Future Periods noted above, £750,000 of the unrestricted reserves are designated for the purchase/building or renovation for supported independent living accommodation and £50,000 for the Day Services.
**** Reserves held for Operating Expenses**
The Trust's new policy on reserves, as outlined above, is to hold reserves from time to time of at least six months' operating expenditure (as a buffer against the risk of a major unexpected fall in income and/or unexpected increase in expenditure).

***** Other free reserves**
Held for general costs and unforeseen circumstances.

Land and buildings
The trustees believe the land and buildings included in the balance sheet at £2,447,554 are worth not less than that figure but a more precise value cannot be determined without a professional valuation.

Statement of trustees' responsibilities

The trustees (who are also directors of the Trust for the purposes of company law) are responsible for preparing the trustees' 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 fiscal year. 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 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 these 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 (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and 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.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Disclosure of information to auditor

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

- so far as the trustees are aware, there is no relevant audit information of which the Trust's auditors are unaware, and
- the trustees have taken all reasonable steps that ought to have been taken as trustees in order to be aware of any information needed by the Trust's auditors in connection with preparing their report and to establish that the Trust's auditors are aware of that information.

In preparing this report, the trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the trustees on 9th September 2021 and signed on their behalf by:

T. Hoppe
Chair of Trustees

SCOTTS PROJECT TRUST
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	*Restricted funds 2021* £	*Unrestricted funds 2021* £	*Total funds 2021* £	*Total funds 2020* £
Income from:					
Donations, grants and legacies	**2**	105,098	65,819	170,917	398,617
Charitable activities	**3**	-	1,701,499	1,701,499	1,463,125
Other trading activities					
Events		-	-	-	9,930
Delarue Hall hire		-	-	-	7,340
Investments		-	3,021	3,021	6,203
Total		105,098	1,770,339	1,875,437	1,885,215
Expenditure on:					
Raising funds	**4**	-	8,125	8,125	19,349
Charitable activities	**4, 5, 6**	81,542	1,550,146	1,631,688	1,562,976
Total		81,542	1,558,271	1,639,813	1,582,325
Net income		23,556	212,068	235,624	302,890
Transfers between funds	**12**	(41,598)	41,598	-	-
Net movement in funds		**(18,042)**	**253,666**	**235,624**	**302,890**
Reconciliation of funds:					
Total funds brought forward		92,352	4,190,232	4,282,584	3,979,694
Total funds carried forward	**12**	**74,310**	**4,443,898**	**4,518,208**	**4,282,584**

SCOTTS PROJECT TRUST
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	**9**		2,653,183		2,728,308
Current assets					
Debtors	**10**	161,015		211,005	
Short term cash deposits		1,152,464		904,961	
Cash at bank and in hand		701,800		593,104	
		2,015,279		1,709,070	
Liabilities					
Creditors: amounts falling due within one year	**11**	(150,254)		(154,794)	
Net current assets			1,865,025		1,554,276
Net assets			**4,518,208**		**4,282,584**
The funds of the charity					
Restricted funds	**12**		74,310		92,352
Unrestricted funds	**12**		4,443,898		4,190,232
			4,518,208		**4,282,584**

Approved by the board of trustees on 9th September 2021 and signed on its behalf by:

.....

T Hoppe
Chairman

Company registration number: 03143819

SCOTTS PROJECT TRUST
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	*2021* £	*2020* £
Cash flows from operating activities:			
Net cash provided by operating activities	A	401,372	388,492
Cash flows from investing activities:			
Purchase of tangible assets		(45,173)	(400,490)
Sale of tangible fixed assets		-	500
Net cash used in investing activities		(45,173)	(399,990)
Change in cash and cash equivalents for the year		356,199	(11,498)
Cash and cash equivalents at the beginning of the year		1,498,065	1,509,563
Cash and cash equivalents at the end of the year		1,854,264	1,498,065
Cash and cash equivalents comprise:			
Short term deposits		1,152,464	904,961
Cash at bank and in hand		701,800	593,104
		1,854,264	1,498,065

NOTE TO THE STATEMENT OF CASH FLOWS

A	**Reconciliation of net income to net cash flow from operating activities**		
	Net income for the year *As per statement of financial activities*	235,624	302,890
	Adjustments for:		
	Depreciation charges	120,298	128,150
	Profit on sale of tangible fixed assets	-	(500)
	Decrease /(increase) in debtors	49,990	(83,546)
	(Decrease)/increase in creditors	(4,540)	41,498
	Net cash provided by operating activities	401,372	388,492

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Scotts Project Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted. The financial statements are presented in Pounds Sterling, and are rounded to the nearest pound. The Covid-19 pandemic has created no material uncertainties in regard to going concern.

1.2 Company status

Scotts Project Trust is a charitable company limited by guarantee incorporated in England and Wales. The address of the registered office is Scotts Office, Delarue Close, Tonbridge, Kent TN11 9NN. The members of the company are the trustees named on page 1. The Trust is controlled equally by the trustees. In the event of the Trust being wound up, the liability in respect of the guarantee is limited to £1 per member of the Trust.

1.3 Income

Income from donations and grants (including government grants) is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds.

Income from charitable activities is recognised to the extent that the charity has provided the contracted services. Income received in advance of the provision of services is deferred on a time basis until such time as the services have been performed.

1 Accounting policies (continued)

Income from trading activities is recognised once the event or hire period has been completed. Income received in advance of the provision of services is deferred on a time basis until such time as the services have been performed.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably.

Expenditure is stated gross of irrecoverable VAT and has been classified under headings that aggregate all costs related to the category.

Staff costs have been allocated to expenditure headings on the basis of an estimate of the amount of time spent by staff members in each area.

The charity currently has three activities: the residential home - St. Peter's Row, Supported independent living houses - Oaks and Willows, and Day Services. Direct costs are allocated against these activities, and support costs have been apportioned across the activities based on the proportional use of the cost by each activity.

Expenditure on raising funds includes those costs incurred in seeking donations and does not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include governance costs in connection with administration of the company and compliance with constitutional and statutory requirements.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Freehold property	2% on cost
Land	not depreciated
Motor vehicles	20% on cost
Fixtures & fittings	15% on cost
Computer equipment	33.33% on cost

1 Accounting policies (continued)

Assets under construction are not depreciated until assets are complete and brought into use. The Trustees have reviewed the remaining useful lives of fixed assets during the year and revised depreciation provisions as required.

1.6 Debtors

Fees receivable are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

1.7 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks and other short-term cash deposits included in current assets.

1.8 Creditors

Creditors are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Creditors are recognised at their settlement value.

1.9 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

Designated funds are unrestricted funds designated by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Trust for particular purposes. The aim and use of the restricted funds is set out in the notes to the financial statements.

1.11 Pensions

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

1.12 Taxation

The charity is exempt from Corporation Tax on its charitable activities.

2 Income from donations, grants and legacies

	2021	*2020*
	£	*£*
Donations and grants	56,208	248,617
Legacies	-	150,000
Government grants	114,709	-
	170,917	398,617

Donation income in the year includes restricted income of £105,098 (2020: £227,575).

3 Income from charitable activities

	2021	*2020*
	£	*£*
Residential home fees	1,071,490	925,238
Allocated to Day Services	(32,092)	(78,225)
	1,039,398	847,013
Supported living fees and rental income	292,494	253,914
Day Services fees	369,607	362,198
	1,701,499	1,463,125

4 Expenditure

Expenditure on raising funds

	2021	*2020*
	£	*£*
For donations and events	237	16,355
Delarue Hall costs	450	2,994
Wages and salaries (Note 7)	6,865	-
National insurance (Note 7)	293	-
Pension cost (Note 7)	280	-
	8,125	19,349

Expenditure for restricted funds in the current period was £Nil (2020: £Nil).

Expenditure on charitable activities

	Direct costs 2021	*Support costs 2021*	*Total 2021*	*Total 2020*
	£	*£*	*£*	*£*
Residential home	845,677	102,372	948,049	852,164
Supported living	216,451	92,089	308,540	300,802
Day Services	280,113	94,986	375,099	410,010
	1,342,241	289,447	1,631,688	1,562,976
	Note 5	*Note 6*		

Expenditure for restricted funds in the current period was £81,542 (2020: £10,186).

5 Direct costs

	Total 2021 £	*Total 2020* £
Wages and salaries (Note 7)	925,434	836,215
National insurance (Note 7)	60,349	52,469
Pension cost (Note 7)	17,385	15,651
Food and household	27,773	26,880
Establishment	144,093	149,646
Other direct costs	46,909	65,582
Profit on disposal of fixed assets	-	(500)
Depreciation	120,298	128,150
	1,342,241	1,274,093

6 Support costs

	Total 2021 £	*Total 2020* £
Wages and salaries (Note 7)	218,960	208,524
National insurance (Note 7)	17,133	16,985
Pension cost (Note 7)	2,235	3,268
Other support costs	26,100	29,176
Legal and professional	17,720	22,850
Governance costs:		
Auditors' remuneration	7,260	7,740
Administration and secretarial	39	340
	289,447	288,883

7 Staff costs

	2021	*2020*
	£	*£*
Wages and salaries	1,151,259	1,044,739
Social security costs	77,775	69,454
Pension costs	19,900	18,919
	1,248,934	1,133,112

The average monthly number of full-time equivalent employees during the year was as follows:

	2021	*2020*
	No.	*No.*
Residential home	24	20
Supported living	5	5
Day Services	8	7
Finance and administration	3	3
Maintenance	2	2
Governance	1	1
Fundraising and marketing	1	-
	44	38

The average monthly number of employees based on headcount during the year was 72 (2020:70).

Key management personnel comprise the trustees listed on Page 1 and the senior management team listed on Page 2. The total remuneration, including employers' national insurance and pension contributions, of key management personnel was £179,452 (2020: £166,406). No remuneration was paid to the trustees.

No employee received remuneration amounting to more than £60,000 in either year.

8 Net income

	2021	*2020*
	£	£
This is stated after charging/(crediting):		
Depreciation of tangible fixed assets	120,298	128,150
Profit on sale of tangible fixed assets	-	(500)
Auditors' remuneration	6,080	6,058
Auditors' remuneration - non-audit	1,180	1,682
Pension costs	19,900	18,919

During the year, no trustees received any benefits in kind (2020: £nil).
During the year, no trustees were reimbursed for office expenses (2020: £nil).

9 Tangible fixed assets

	Freehold property	*Motor vehicles*	*Furniture fittings and equipment*	*Total*
	£	£	£	£
Cost or valuation				
At 1 April 2020	3,155,200	72,395	726,044	3,953,639
Additions	36,815	-	8,358	45,173
At 31 March 2021	3,192,015	72,395	734,402	3,998,812
Depreciation				
At 1 April 2020	692,737	44,148	488,446	1,225,331
Charge for the year	51,723	8,564	60,011	120,298
At 31 March 2021	744,460	52,712	548,457	1,345,629
Net book value				
At 31 March 2021	2,447,555	19,683	185,945	2,653,183
At 31 March 2020	2,462,463	28,247	237,598	2,728,308

Freehold property includes £600,000 in respect of land which is not depreciated.

10 Debtors

	2021	*2020*
	£	£
Fees receivable	99,309	60,464
Prepayments and accrued income	61,706	150,505
Other debtors	-	36
	161,015	211,005

11 Creditors: amounts falling due within one year

	2021	*2020*
	£	£
Accounts payable	29,114	41,539
Other taxation and social security	44,849	17,949
Accruals and deferred income	45,760	87,545
Other creditors	30,531	7,761
	150,254	154,794

Accruals and deferred income includes deferred income of £590 (2020: £37,600) for fees due in the next financial year.

The movement on deferred income is as follows:

	2021	*2020*
	£	£
Balance at 1 April 2020	37,600	40,372
Released to income	(37,600)	(40,372)
Received in the year and deferred	590	37,600
Balance at 31 March 2021	590	37,600

12 Statement of funds

	At 1 April 2020 £	*Incoming resources* £	*Resources expended* £	*Transfers in/out* £	*At 31 March 2021* £
Unrestricted funds:					
Fixed asset designated projects and general funds	2,728,308	-	(120,298)	45,173	2,653,183
Designated project funds	600,000	-	-	200,000	800,000
General funds	861,924	1,770,339	(1,437,973)	(203,575)	990,715
	4,190,232	1,770,339	(1,558,271)	41,598	4,443,898
Restricted funds	92,352	105,098	(81,542)	(41,598)	74,310
	4,282,584	1,875,437	(1,639,813)	-	4,518,208

The designated project funds are detailed in the Trustees' Report under 'Reserves'.

The transfer of £41,598 (2020: £368,459) from restricted reserves represent expenditure on capital projects out of donations received both in the current year and in prior years, which the donors have specified must be used for the Trust's capital expenditure programme.

The restricted funds carried forward at 31st March 2021 relate to grants and donations for capital or other specified projects and the Welfare Fund (2021 and 2020: £16,686), to be used on the general welfare of service users and staff.

Prior year	*At 1 April 2019* £	*Incoming resources* £	*Resources expended* £	*Transfers in/out* £	*At 31 March 2020* £
Unrestricted funds:					
Fixed asset designated projects and general funds	2,455,968	-	(128,150)	400,490	2,728,308
Designated project funds	600,000	-	-	-	600,000
General funds	680,304	1,657,640	(1,443,989)	(32,031)	861,924
	3,736,272	1,657,640	(1,572,139)	368,459	4,190,232
Restricted funds	243,422	227,575	(10,186)	(368,459)	92,352
	3,979,694	1,885,215	(1,582,325)	-	4,282,584

13 Analysis of net assets between funds

	Restricted funds 2021 £	*Unrestricted funds 2021* £	*Total funds 2021* £	*Total funds 2020* £
Tangible fixed assets	-	2,653,183	2,653,183	2,728,308
Current assets	74,310	1,940,969	2,015,279	1,709,070
Creditors due within one year	-	(150,254)	(150,254)	(154,794)
	74,310	4,443,898	4,518,208	4,282,584

In the previous year restricted funds of £92,352 were included in current assets.

Free reserves as noted in the trustees' report comprise unrestricted, undesignated current assets and creditors due within one year.

14 Pension commitments

The Trust operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Trust in an independently administered fund. The pension cost charge, representing contributions payable by the Trust to the fund for 2021 was £19,900 (2020: £18,919).

15 Related party transactions

There were no related party transactions in the year.

SCOTTS PROJECT TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT TRUST

Opinion

We have audited the financial statements of Scotts Project Trust (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 31 March 2021 and of its incoming resources and application of resources 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.

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 Auditor's 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT TRUST

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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 directors' report included within the trustees' report.

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

- adequate 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement on page 22, the trustees (who are also the directors of the charitable 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, 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.

Auditor's 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined below, to detect material misstatements in respect of irregularities, including fraud. 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 framework applying to the Trust, and the procedures that management adopt to ensure compliance, including those relating to the Charities SORP FRS 102;
- We assessed the susceptibility of the Trust's financial statement to material misstatement, including considering how fraud might occur;
- We obtained the Board of Trustees' assessment of fraud risk and enquired as to any known or suspected instances of fraud; and
- We designed and performed audit procedures to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations, including enquiry of the Committee of Management, review of minutes and correspondence, and review of the completeness and accuracy of disclosures made in the financial statements.

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

SCOTTS PROJECT TRUST
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT 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. Our audit work has been undertaken so that we might state to the charitable 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 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.

Jonathan Healey BA FCA (Senior statutory auditor)
for and on behalf of

Lindeyer Francis Ferguson Limited
Chartered Accountants
Statutory Auditors
North House
198 High Street
Tonbridge
Kent TN9 1BE
Date: 13 September 2021