

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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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.scottspjroject.org.uk / info@scottspjrojecttrust.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

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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)

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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.

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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.

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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

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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

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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.

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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.

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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.

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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

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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.

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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.

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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



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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

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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

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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

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- 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.

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	<u>93,930</u>	<u>105,098</u>
Net Income	<u>135,686</u>	<u>235,624</u>

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.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

- 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.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

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:

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

- 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.

SCOTTS PROJECT TRUST

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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.

SCOTTS PROJECT TRUST

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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 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
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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

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

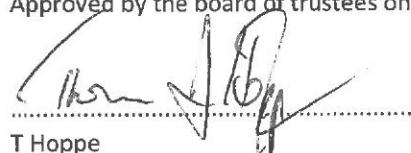
	Notes	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>	<i>Total funds 2021 £</i>
Income from:					
Donations, grants and legacies	2	93,930	40,226	134,156	170,917
Charitable activities	3	-	1,739,210	1,739,210	1,701,499
Other trading activities					
Delarue Hall 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
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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	
		<u>2,239,247</u>		<u>2,015,279</u>	
Liabilities					
Creditors: amounts falling due within one year	11	(153,248)		(150,254)	
Net current assets			2,085,999		1,865,025
Net assets			<u><u>4,653,894</u></u>		<u><u>4,518,208</u></u>
The funds of the charity					
Restricted funds	12		124,816		74,310
Unrestricted funds	12		4,529,078		4,443,898
			<u><u>4,653,894</u></u>		<u><u>4,518,208</u></u>

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
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

		2022	2021
		£	£
	Notes		
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	135,686	235,624
As per statement of financial activities		
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

SCOTTS PROJECT TRUST

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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.

SCOTTS PROJECT TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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.

SCOTTS PROJECT TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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.

SCOTTS PROJECT TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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
	<hr/>	<hr/>
	134,156	170,917
	<hr/>	<hr/>

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

SCOTTS PROJECT TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3 Income from charitable activities

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

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
	<u>12,019</u>	<u>8,125</u>

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

Expenditure on charitable activities

	Direct	Support	Total	Total
	costs	costs	2022	2021
	2022	2022	2022	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
	<u>1,427,855</u>	<u>302,651</u>	<u>1,730,506</u>	<u>1,631,688</u>
	Note 5	Note 6		

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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

SCOTTS PROJECT TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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
	<u>1,345,508</u>	<u>1,248,934</u>

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
	<u>41</u>	<u>44</u>

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.

SCOTTS PROJECT TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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.

SCOTTS PROJECT TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10 Debtors

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

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
	<u>153,248</u>	<u>150,254</u>

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
	<u>45,143</u>	<u>590</u>
Balance at 31 March 2022	<u>45,143</u>	<u>590</u>

SCOTTS PROJECT TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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 general 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

SCOTTS PROJECT TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13 Analysis of net assets between funds

	<i>Restricted funds</i>	<i>Unrestricted funds</i>	<i>Total funds</i>	<i>Total funds</i>
	2022	2022	2022	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)
	<u>124,816</u>	<u>4,529,078</u>	<u>4,653,894</u>	<u>4,518,208</u>

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.