



**SCOTTS PROJECT TRUST**

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



CONTENTS

Legal and administrative information	3
Trustees’ Report	4-23
Auditors’ Report	24-27
Statement of financial activities	28
Balance Sheet	29
Statement of cash flows	30
Notes to the financial statements	31-41





SCOTTS PROJECT TRUST (A COMPANY LIMITED  
BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE  
YEAR ENDED 31 MARCH 2025

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	<a href="http://www.scottspjroject.org.uk">www.scottspjroject.org.uk</a> <a href="mailto:info@scottspjrojecttrust.org.uk">info@scottspjrojecttrust.org.uk</a>
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.



## Trustees' Report

### 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.

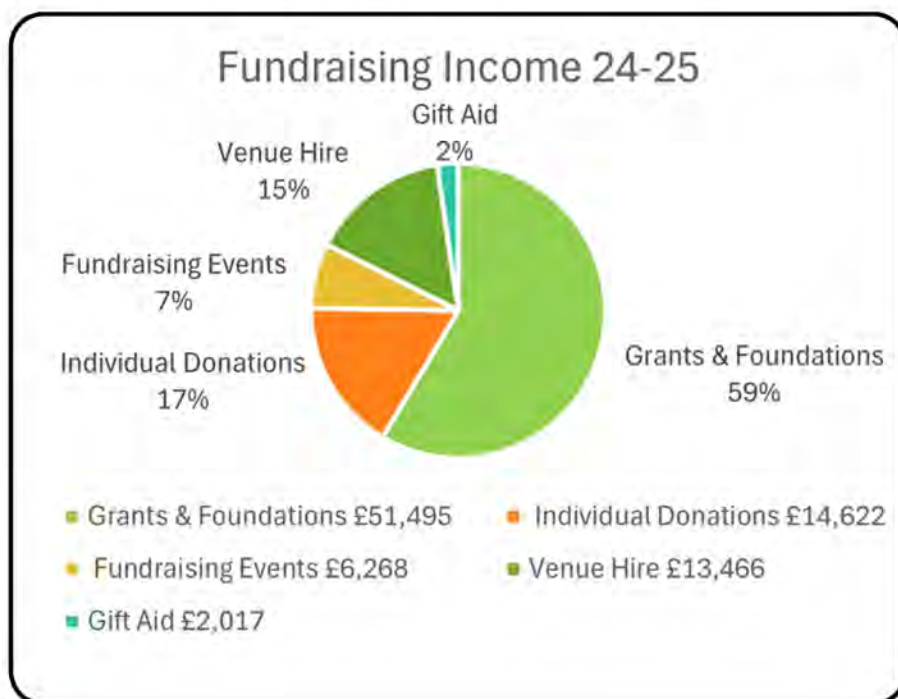


### Fundraising, Community Engagement & PR

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.



#### Grants & Foundations

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*



## Trustees' Report

### 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.





## Trustees' Report

### 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

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## Trustees' Report

### 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

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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.





## Trustees' Report

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### 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 23<sup>rd</sup> 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.



## Trustees' Report

### 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 1<sup>st</sup> 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 7<sup>th</sup> 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 6<sup>th</sup> 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.**





## Trustees' Report

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### 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' Report

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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	<u>51,495</u>	<u>26,168</u>
Net Income	<u>255,375</u>	<u>121,296</u>

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.



**Trustees' Report**

**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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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 **	<u>(1,400,000)</u>	<u>(1,300,000)</u>
Unrestricted free reserves	<u>1,323,370</u>	<u>1,065,247</u>
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.



## 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 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**

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#### **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**

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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.



# **SCOTTS PROJECT TRUST**

## **(A company limited by guarantee)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT TRUST**

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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;



# **SCOTTS PROJECT TRUST**

## **(A company limited by guarantee)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT TRUST**

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- 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 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	<i>Restricted funds 2025 £</i>	<i>Unrestricted funds 2025 £</i>	<i>Total funds 2025 £</i>	<i>Total funds 2024 £</i>
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
<b>Total</b>		<b>51,495</b>	<b>2,466,167</b>	<b>2,517,662</b>	<b>2,231,431</b>
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
<b>Total</b>		<b>37,133</b>	<b>2,225,154</b>	<b>2,262,287</b>	<b>2,110,135</b>
<b>Net income</b>		<b>14,362</b>	<b>241,013</b>	<b>255,375</b>	<b>121,296</b>
Transfers between funds	12	( 12,265)	12,265	-	-
<b>Net movement in funds</b>		<b>2,097</b>	<b>253,278</b>	<b>255,375</b>	<b>121,296</b>
Reconciliation of funds:					
Total funds brought forward		23,230	4,824,324	4,847,554	4,726,258
<b>Total funds carried forward</b>	<b>12</b>	<b>25,327</b>	<b>5,077,602</b>	<b>5,102,929</b>	<b>4,847,554</b>



**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
			<u>4,810,588</u>		<u>4,608,716</u>
Current assets					
Debtors	10	151,834		179,022	
Cash at bank and in hand		307,020		232,502	
		<u>458,854</u>		<u>411,524</u>	
Liabilities					
Creditors: amounts falling due within one year	11	( 166,513)		( 172,686)	
Net current assets			292,341		238,838
Net assets			<u>5,102,929</u>		<u>4,847,554</u>
The funds of the charity					
Restricted funds	12		25,327		23,230
Unrestricted funds	12		5,077,602		4,824,324
			<u>5,102,929</u>		<u>4,847,554</u>

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**

		2025 £	Restated 2024 £
	Notes		
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	255,375	121,296
<i>As per statement of financial activities</i>		
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



# SCOTTS PROJECT TRUST

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 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.

# SCOTTS PROJECT TRUST

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 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.



# SCOTTS PROJECT TRUST

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 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.

# SCOTTS PROJECT TRUST

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 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
	<hr/>	<hr/>
	68,134	64,797
	<hr/>	<hr/>

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



**SCOTTS PROJECT TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**3 Income from charitable activities**

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

**4 Expenditure**

<i>Expenditure on raising funds</i>	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
	<u>13,777</u>	<u>16,568</u>

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

*Expenditure on charitable activities*

	<i>Direct costs 2025 £</i>	<i>Support costs 2025 £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
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
	<u>1,850,194</u>	<u>398,316</u>	<u>2,248,510</u>	<u>2,093,567</u>
	<i>Note 5</i>	<i>Note 6</i>		

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

**SCOTTS PROJECT TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5 Direct costs**

	<i>Total</i> <i>2025</i> £	<i>Total</i> <i>2024</i> £
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
	<u>1,850,194</u>	<u>1,724,432</u>

**6 Support costs**

	<i>Total</i> <i>2025</i> £	<i>Total</i> <i>2024</i> £
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
	<u>398,316</u>	<u>369,135</u>



**SCOTTS PROJECT TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7 Staff costs**

	<i>2025</i>	<i>2024</i>
	<i>£</i>	<i>£</i>
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
	<u>1,753,407</u>	<u>1,544,615</u>

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

	<i>2025</i>	<i>2024</i>
	<i>No.</i>	<i>No.</i>
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
	<u>47</u>	<u>47</u>

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**

	<i>2025</i>	<i>2024</i>
	<i>£</i>	<i>£</i>
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
	<u>163,476</u>	<u>162,865</u>

**SCOTTS PROJECT TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**9 Tangible fixed assets**

	<i>Freehold property</i>	<i>Motor vehicles</i>	<i>Furniture fittings and equipment</i>	<i>Total</i>
	£	£	£	£
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**

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



**SCOTTS PROJECT TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**11 Creditors: amounts falling due within one year**

	<i>2025</i>	<i>2024</i>
	<i>£</i>	<i>£</i>
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
	<u>166,513</u>	<u>172,686</u>

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:

	<i>2025</i>	<i>2024</i>
	<i>£</i>	<i>£</i>
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
	<u>46,679</u>	<u>44,621</u>

**SCOTTS PROJECT TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

12 Statement of funds

	<i>At 1 April 2024 £</i>	<i>Incoming resources £</i>	<i>Resources expended £</i>	<i>Transfers in/out £</i>	<i>At 31 March 2025 £</i>
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.

<i>Prior year</i>	<i>At 1 April 2023 £</i>	<i>Incoming resources £</i>	<i>Resources expended £</i>	<i>Transfers in/out £</i>	<i>At 31 March 2024 £</i>
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



**SCOTTS PROJECT TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**13 Analysis of net assets between funds**

	<i>Restricted funds 2025 £</i>	<i>Unrestricted funds 2025 £</i>	<i>Total funds 2025 £</i>	<i>Total funds 2024 £</i>
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)
	<u>25,327</u>	<u>5,077,602</u>	<u>5,102,929</u>	<u>4,847,554</u>

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.