

Charity number: 1051947
Registered number: 03143819

SCOTTS PROJECT TRUST

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 MARCH 2016**

SCOTTS PROJECT TRUST

(A company limited by guarantee)

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LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2016

Trustees	Mr Tom Hoppe, Chairman Mrs Caroline Becher (appointed 13 November 2015) Mrs Susan Bourne Mr Martin Galvin (resigned 10 July 2015) Mr Derek McMenamin Mr Alasdair Paterson Dr Jessica Pocock (resigned 10 July 2015) Mrs Jill Scott (appointed President 6 May 2016) Mr Ian Storey (appointed 13 November 2015) Mrs Sara Tozzi Mr Nicholas Ward
Company registered number	03143819
Charity registered number	1051947
Registered office	Scotts Office Delarue Close Tonbridge Kent TN11 9NN
Company secretary	Mr Nicholas Ward
Website/email address	www.scottsproject.org.uk / info@scottsprojecttrust.org.uk
Independent auditors	Lindeyer Francis Ferguson Limited Chartered Accountants Statutory Auditors North House 198 High Street Tonbridge Kent TN9 1BE
Bankers	HSBC Bank Plc 69 High Street Sevenoaks Kent TN13 1LB

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Advisers (continued)

Solicitors

Warners Law LLP
Bank House
Tonbridge
Kent
TN9 1BL

Senior management team

Mrs Elaine Bayley - Registered Manager (Supported Living Service)
Mrs Claire Davies - Manager (Development Centre)
Mrs Elaine Harris - Finance and Administration Manager (resigned
18 October 2015)
Mrs Brenda Heritage - Registered Manager (St Peter's Row: retired
31 December 2015)
Mrs Linda Robertson – Manager (St Peter's Row) from 1 January
2016 on an interim basis; approved by the Care Quality Commission
as Registered Manager on 9 June 2016

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TRUSTEES' REPORT

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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 2016. 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 2015) (Charities SORP (FRS 102)). The legal and administrative information on pages 1 and 2 of this document form part of this report.

Objectives and activities

Objectives

'This is a great place', St Peter's Row resident.

The needs of adults with a learning disability drive everything we do. Our primary objective 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 vision is that people with a learning disability should gain the confidence and independence to lead fulfilled, happy lives.

Our values reflect this, and shape 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.

'The staff respond well to residents' needs. They are tuned in.'
District Nurse

Services and Activities

We run three closely linked services:

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

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

The **Supported Living Service** is based in two semi-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 Development Centre, and one of our tenants catches the bus to attend a course at the local college. 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.

**'Dancing makes me
feel like smiling.'**
**Development Centre
student**

Our on-site **Development Centre** is a hub for learning and socialising. Some 70 people come to sessions each week, learning how to do everything from managing their laundry to safely accessing the internet; skills which help them to live as independently as possible. Classes run each weekday between 9:45am and 4pm with gardening, cookery 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.

Sometimes all people need is a bit of support and encouragement to try something new, and this is where our skilled and understanding staff team make an enormous difference. 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 café is open to the public every Wednesday morning, helping students to gain valuable work experience in a safe environment.

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 Development Centre, 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.

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Staff

The trustees would like to thank all our 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.

'They help us with getting more independent.'
Oaks/Willows tenant

The Trustees would like to thank Brenda Heritage, who retired on 31 December 2015 after thirteen years as the Registered Manager of St Peter's Row. Her contribution to the quality of life of residents, and to the charity as a whole, has been enormous. Linda Robertson was appointed as Manager of St Peter's Row on an interim basis on 1 January 2016 and we were delighted when she was approved as its Registered Manager by the Care Quality Commission (CQC) on 9 June 2016. Elaine Harris has resigned from her position as Finance and Administration Manager after seven years, during which time she has ensured the smooth running of the Scotts Office and generously donated her time and expertise through various voluntary activities.

Volunteers and Supporters

Scotts is fortunate to benefit from the support of many regular volunteers, and the trustees are grateful for the time and energy they offer. In the Development Centre 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. We are particularly grateful to our volunteers for their contribution to our 25th Anniversary celebrations in June 2015, and our Gala Show at Tonbridge School in March 2016; neither event would have been possible without them.

'We got to meet people we never normally would have and make friends outside of our usual comfort zone.'
Tonbridge Grammar School volunteer.

'My key worker makes me happy.'
St Peters' Row Resident

The Family Circle group is for the residents and students of The Trust, their families and representatives to provide mutual support and share expertise and experiences. They also organise social events and this year have held coffee mornings, a barn dance in March 2016 and arranged for a solicitor to come and speak about the Care Act 2014 which took place in May 2016.

Fundraising

The Friends of Scotts group has made a much-valued contribution to the organisation's fundraising this year. The group organised a 'fun and fizz' evening which raised £7,000. The Friends also co-ordinated a celebration of the Trust's 25th anniversary, including a performance in the Development Centre arranged by our talented staff. We are enormously grateful to the Friends for all their help, which supports our ongoing refurbishment projects.

Raising awareness of our work with the local community continues to be an important aspect of our fundraising. We are delighted to have been selected as Charity of the Year by the Ladies Captain of Knole Golf Club, and also by newly-opened local company Affinity Office Solutions. The Tonbridge branch of Santander funded an accessible shower for St Peter's Row, and we look forward to working with them in future. We are also pleased to acknowledge the support of locally-based Liberty Property Trust, which sponsored the Programme for our 'Starburst' event. Our students enjoy regular visits to the Fidelity International office in Hildenborough to sell hand-made cards and crafts, and Fidelity are kind enough to match the value of sales.

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Fidelity were also kind enough to make a grant towards our barn garden project. Tonbridge School have supported us with reduced costs for the use their performance space and with technical help, which has enabled us to stage our first Gala Show, 'Starburst' in March 2016 featuring drama, singing and dance performances by our talented residents and students.

We have raised £15,000 from several Trusts and Foundations this year towards our ongoing refurbishment programme, and these grants have been earmarked for work at St Peter's Row. In addition, three Trusts supported the 'Starburst' event - Unity Theatre Trust, Split Infinitive Trust and Kent Community Foundation - helping to make it possible. We are grateful for a most generous gift of £25,000 towards our capital projects from an individual donor, and for the many other donations made by all our supporters last year. Every gift is valued and makes a difference; we are committed to ensuring they are used as effectively as possible to support the people who use our service.

Friends of Scotts also organised a Ball and art exhibition, featuring the work of our own residents and students at Tonbridge School in June 2016. We launched our major appeal for the Development Centre at this high-profile event, which raised some £50,000.

Achievements and Performance in 2015-16

In last year's annual report we highlighted three main objectives for the 2015-16 financial year and we are pleased to report our progress against them:

Major Projects

Following the development of our Strategic Plan last year, we conducted a review of major projects and concluded that our priority will be the upgrading and expansion of the Development Centre to meet a pressing need for high-quality day provision in the Tonbridge area, including for people with a higher level of both physical and learning disabilities. This will be our next major capital fundraising appeal which as noted above was launched in June 2016.

We still hope to provide additional supported living accommodation in the future and will report on this in due course.

Properties

Funding from local authority fees covers the cost of a basic service, and to maintain and improve our facilities we need to raise funds each year. Our fundraising success in 2015-16 has made it possible to carry out some important refurbishment projects.

We completed a project to redevelop the barn garden, creating an attractive space for gardening lessons with two large planters, and providing better access for people with mobility problems.

Our ongoing programme of essential repairs and improvements continued this year. The largest single project was the complete refurbishment of the House 2 kitchen at St Peter's Row after fifteen years of continuous use. The residents and staff are delighted to have a homely, fully functioning kitchen once more, and we took the opportunity to upgrade the lighting to more efficient LED bulbs, and to install slip-resistant flooring. We have also installed a new wetroom in House 2.

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Financial Sustainability

In accordance with our Strategic Plan, we have focused on optimising our fee income and ensuring we organise care hours in the most cost-effective way without compromising the quality of the service. We are working closely with Kent County Council to ensure we understand their current and future needs, so we can continue to meet the challenge of providing an enhanced service in line with increasingly stringent funding requirements.

We have raised over £65,000 this year towards ongoing refurbishment projects, and plans are in place to meet essential costs in the next financial year while also preparing for the major appeal.

In 2015 the Trust celebrated 25 years since Jill Scott was first inspired to build a 'homely' home for people with a learning disability. It has been a successful year, with a number of key achievements in addition to our planned activities.

Celebrating the Talents of People with a Learning Disability

Performing arts have always been central to our work, building students' confidence and self-esteem. Drama, dance and singing are also a source of immense joy to everyone who takes part. We were delighted to celebrate our Silver Jubilee with a garden party and a high-spirited performance of Twelfth Night in June 2015.

Building on the tremendous response to the anniversary performance, we embarked on a more ambitious project. Tonbridge School kindly supported us to stage a gala performance using their facilities, and open to the public. The successful 'Starburst' performance drew on the talents of students, staff and volunteers and demonstrated how much people with a learning disability can achieve.

Our residents and students also contributed a number of works to our highly successful Art Exhibition at Tonbridge School in June 2016

Supporting and Developing our Staff

We have invested in recruiting, training and developing both staff and volunteers to meet the objectives of our strategic plan. A training programme has been rolled-out across the Scotts services, along with a new grading, remuneration and appraisal system designed to support our staff.

Plans for Future Periods

Appointment of a CEO

The trustees have decided that it is the right time to appoint the Trust's first Chief Executive Officer. The position was advertised both externally and internally and resulted in a substantial number of external applications. Following an extensive process, a candidate has been offered the position and is expected to join the Trust later this year.

Strategic Plan

The Strategic Plan (2015/2020) has been reviewed by the trustees, and our managers have developed annual plans for our three services. We will continue to consolidate existing services, while seeking to achieve our vision by expanding our work to meet the needs of people with a learning disability.

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Consolidating our service

The management team have developed plans to ensure they make the most of every opportunity to support the people who use their respective services, and we are currently developing key performance indicators to measure success. Plans include:

- An active focus on helping people develop new skills to promote independence. At St Peter's Row, for example, staff will be helping residents to learn domestic tasks and play a more active role in the running of the household, as part of plans to prepare people for independent living where this is appropriate.
- Making better use of our dedicated volunteers, particularly for transporting St Peter's Row residents to activities, freeing up staff time to focus on helping people to learn new skills.
- More local networking with other care organisations to ensure we share and learn from best practice in the sector.
- Outlining new courses to be run at the Development Centre to underpin core work in our supported living houses; examples include staying safe online and managing rent, budgeting and household bills.
- Building our profile by becoming better connected with local schools and more involved in local public events, such as the Tonbridge Carnival.
- Develop the confidence of service users by holding high profile events, such as an annual show and an art exhibition at Tonbridge School.

Major projects

An enhanced and expanded Development Centre is needed to meet a growing demand for day services for people with a learning disability. Our students demonstrate tremendous skill and talent, particularly in art and drama, and our events programme is beginning to showcase this to a wider audience, challenging ideas of what people with a learning disability can aspire to. Most importantly, we have seen our students grow in confidence and self-belief and we want to offer this opportunity to more people. The combination of enhanced facilities, a highly personalised service, an emphasis on the wellbeing and development of the individual, the confidence-building qualities of performing arts and the beautiful setting will continue to make Scotts a very attractive option to our current and potential students, their Care Managers and other professionals.

The project will take about two years to complete, but will span three financial years. We launched a major capital appeal in June 2016 to raise £500,000 for the project, in addition to our ongoing refurbishment programme. We will introduce a phased improvement and expansion plan which will enable us to carry out works in line with the success of our fundraising efforts. This will also enable us to increase student numbers and the range of classes gradually under our associated marketing plan, while minimising the impact of the works on our day to day activities.

The early phases will expand our session capacity and range within our existing buildings, while opening sessions to those with a broader range of learning disabilities, some of whom may also have physical disabilities or sensory impairment. This will involve improving our ground floor space and access, expanding our facilities for physically disabled people, and enhancing our ability to support certain more challenging behaviours. Examples will include installing movable partitioning to enable use of more existing space simultaneously, automatic doors, enhancing our disabled WC to include changing and wet room facilities and providing some quiet, calming space fitted with sensory equipment.

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The later phases will include refurbishing and extending other parts of the building to include a large, modern, disability-friendly kitchen for cookery classes leading onto a multi-purpose classroom/refectory space. A lift will be provided to further newly extended and refurbished first floor teaching, training and staff space, together with a platform lift to enable physically disabled service users to access the Hall stage and participate fully in productions. In addition, we will aim to include additional sensory facilities during this period.

We also plan to upgrade our main Hall and its ancillary facilities, including providing a larger stage area and more up-to-date audio-visual equipment for use in our drama and music sessions, including public performances. We expect that our plans will make our facilities more attractive for hire to the local community, helping to improve our financial sustainability.

The trustees have resolved to spend up to £200,000 of the Trust's reserves to supplement the fundraising appeal for the Development Centre refurbishment and expansion project. These funds will be used, to the extent necessary or desirable in the light of our fundraising efforts, to commence or complete the works comprising any particular phase or phases of the project or to maintain its momentum.

Refurbishment projects

Key projects this year include the replacement of paths and a patio so the outdoor area can safely be used by all our residents, the refurbishment of much-used kitchens and bathrooms in St Peter's Row and a major overhaul of bathroom facilities at Oaks and Willows.

IT Review

We are reviewing the use of technology across the Trust and developing an IT strategy which will aim to include the use of applications by both staff and the users of our services, providing scope for more efficient working practices, whilst also ensuring that people who use our service have access to technologies that can open up the digital world to them. We expect that this approach will become a further distinguishing feature of what Scotts has to offer.

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 governing document of the Trust is its Memorandum and Articles of Association.

The Trustees

New trustees are appointed on the basis of a personal recommendation, usually from one of the existing trustees, and in agreement by the trustees collectively. 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. During the year Mrs Caroline Becher and Mr Ian Storey were appointed as trustees of the Trust and Mr Martin Galvin and Dr Jessica Pocock resigned. Mr Alasdair Paterson has indicated that he wishes to resign on 15 July 2016.

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On 5 May 2016 Mrs Jill Scott was appointed as President The Trust, in recognition of her exceptional contribution to The Trust, of which she and her late husband Denis were the founders. This is envisaged primarily as an ambassadorial role.

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.

A number of committees oversee the day to day business of the Trust.

The **Service Management Committee** meets every month and is responsible for overseeing the management of the residential care home, supported living service and Development Centre. Compliance with the requirements of the Care Quality Commission (CQC) and relevant local authorities is regularly reviewed.

The **Finance and General Purposes Committee** meets monthly or as required and is responsible for overseeing the financial management and administration of all the Trust's activities. It takes responsibility for the maintenance and management of the Trust's property and assets. The committee is responsible for the Trust's 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 six times a year to co-ordinate the Trust's Health and Safety policies, procedures and practices in compliance with current legislation. Accidents and incidents are reviewed together with any required actions.

The **Policy Committee** meets at least four times a year and is responsible for overseeing that the Trust has in place appropriate policies, procedures and practices in compliance with current legislation and guidance. In addition, the committee monitors staff training requirements and reviews the records of statutory and non-statutory staff training.

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 aim is for residents and students to lead happy, fulfilled lives. 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 particular service and can provide mentoring to the senior manager.

An experienced consultant undertakes independent visits and reviews the Trust's standards of care and compliance with regulatory requirements; in addition, the consultant provides support for managers who wish to discuss aspects of their service provision. The visits include talking to the people who use our services and checking records; there is an opportunity to meet staff and the registered managers.

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An HR and training consultant provides advice and training on matters relating to staff and ensures all personnel have the required training to carry out their roles. A health and safety consultant has been engaged by the Trust to provide guidance on matters of health and safety and risk assessment.

Financial review

The results of the year are as follows:

	2016	2015
	£	£
Operating surplus/(deficit)	(22,821)	(83,218)
Net income from donations and events:		
Unrestricted	6,307	42,755
Restricted	<u>46,049</u>	<u>171,507</u>
Net Income	<u>29,535</u>	<u>131,044</u>

The Trust's main source of income is the fees from local authorities for its residential and day services. These fees enable the Trust to realise its charitable objectives. These fees increased by 2.7% to £1.22 million.

Donations were higher in 2014/15 as the successful appeal for the residential extension to St Peter's Row was completed. Budgeted donations and fundraising costs for the financial year were £40,000 and £27,000 respectively. Donations were budgeted to be applied to property refurbishment projects across our three services. In the event, donations for the year exceeded budget at £65,070 (including £ 2,920 in aggregate from the trustees). Income from events added a further £9,315, while expenditure on raising funds was below budget at £22,029. This enabled additional property refurbishment works to be carried out. Fundraising costs as a percentage of funds raised tend to fall in those years when fundraising for a major project is underway and to rise in percentage terms in more normal years.

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 governmental austerity measures, which may be aggravated by the recent referendum decision for the United Kingdom to leave the European Union. 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.

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- The risk that the proposed building project to improve the Development Centre's facilities becomes a financial burden on the Trust, because of a failure of fund raising, a failure to complete the building works on budget and on time, or a failure significantly to increase the numbers of service users attending the enhanced facilities and the resultant income.

The trustees are seeking to manage this risk by phasing the building works and carrying them out as severable projects which can be executed in line with the success of the related fundraising, by seeking competitive tenders and by appointing a professional firm to manage the overall project. In addition, the Trust has budgeted for and is drawing up a marketing plan to raise significantly the profile of our day services at the Development Centre in the surrounding area, including among students with learning difficulties leaving local schools.

- 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. It is intended that a review of the Trust's use of IT will result in improvements to processes which will help to manage this risk.

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Reserves

The Trust's policy on reserves is to hold not less than three months' operating expenditure as protection against the risk of an unexpected fall in income and/or unexpected expenditure. Any balance is held for future capital expenditure (including property and equipment refurbishment and replacement) and any shortfalls in operational funding.

Our future plans include providing additional supported living accommodation, the cost of which is impossible to determine until a specific project is identified. It is nevertheless clear to the trustees that implementing such a project would require the Trust to hold a multiple of the reserves held at the financial year end. The trustees therefore plan to continue to build reserves, to the extent possible in the light of their current policy.

	<u>2016</u> £	<u>2015</u> £
The Trust held the following reserves at 31 March 2016	3,190,681	3,161,146
Of which, represented by tangible fixed assets held for the purposes of the Trust's charitable objects	(2,193,875)	(2,242,198)
restricted reserves held for specific purposes	(313,778)	(288,607)
Unrestricted free reserves,	<u>683,028</u>	<u>630,341</u>
comprising funds held by the trustees for expenditure on major building works to improve the Development Centre's facilities and increase accommodation for the Supported Living Service	361,689	299,549
reserves held to protect the Trust in the event of an unexpected fall in income and/or unexpected expenditure	321,339	330,792

Land and buildings

The trustees are of the opinion that the land and buildings included in the balance sheet at £2,048,789 are worth not less than that figure but a more precise value cannot be determined without a professional valuation.

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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 financial 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 state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 15 July 2016 and signed on their behalf by:

T. Hoppe
Chairman of trustees

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT TRUST

We have audited the financial statements of Scotts Project Trust for the year ended 31 March 2016 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the trustees' responsibilities statement set out on page 14, 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.

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

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

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 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

SCOTTS PROJECT TRUST

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOTTS PROJECT TRUST

Opinion on other matter prescribed by the Companies Act 2006

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

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept, 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 take advantage of the small companies' exemption from the requirement to prepare a Strategic report or in preparing the trustees' report.

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: 26 July 2016

SCOTTS PROJECT TRUST
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Income from:					
Donations	3	46,049	19,021	65,070	208,504
Charitable activities	2	-	1,219,966	1,219,966	1,187,552
Other trading activities					
Events	3	-	9,315	9,315	38,467
Delarue Hall hire		-	15,986	15,986	17,281
Investments		-	4,554	4,554	2,309
Total		46,049	1,268,842	1,314,891	1,454,113
Expenditure on:					
Raising funds	4	-	25,884	25,884	37,772
Charitable activities	4	3,461	1,256,011	1,259,472	1,285,297
Total		3,461	1,281,895	1,285,356	1,323,069
Net income/(expenditure)	8	42,588	(13,053)	29,535	131,044
Transfers between funds	12	(17,417)	17,417	-	-
Net movement in funds		25,171	4,364	29,535	131,044
Reconciliation of funds:					
Total funds brought forward		288,607	2,872,539	3,161,146	3,030,102
Total funds carried forward	12	313,778	2,876,903	3,190,681	3,161,146

SCOTTS PROJECT TRUST
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 MARCH 2016

	Notes	£	2016 £	£	2015 £
Fixed assets					
Tangible assets	9		2,193,875		2,242,198
Current assets					
Debtors	10	100,684		139,661	
Cash at bank and in hand		980,385		856,780	
		<u>1,081,069</u>		<u>996,441</u>	
Liabilities					
Creditors: amounts falling due within one year	11	(84,263)		(77,493)	
Net current assets			996,806		918,948
Net assets			<u>3,190,681</u>		<u>3,161,146</u>
The funds of the charity					
Restricted funds	12		313,778		288,607
Unrestricted funds	12		2,876,903		2,872,539
			<u>3,190,681</u>		<u>3,161,146</u>

Approved by the board of trustees on 15 July 2016 and signed on its behalf by:

T Hoppe
Chairman

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 2016

	Notes	2016 £	2015 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	162,899	151,155
Cash flows from investing activities:			
Purchase of tangible assets		(39,294)	(86,690)
Net cash from investing activities		(39,294)	(86,690)
Change in cash and cash equivalents for the year		123,605	64,465
Cash and cash equivalents at the beginning of the year		856,780	792,315
Cash and cash equivalents at the end of the year		980,385	856,780

NOTE TO THE STATEMENT OF CASH FLOWS

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

Net income for the year <i>As per statement of financial activities</i>		29,535	131,044
Adjustments for:			
Depreciation charges		86,169	111,171
Loss on disposal of assets		1,448	604
(Increase) / decrease in debtors		38,977	(34,608)
(Decrease) / increase in creditors		6,770	(57,056)
Net cash provided by operating activities		162,899	151,155

SCOTTS PROJECT TRUST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. The trustees have not identified any material restatements and no changes have been made to comparative figures.

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 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.

SCOTTS PROJECT TRUST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

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.

1.5 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 charity currently has three activities: the residential home - St. Peter's Row, Supported independent living houses - Oaks and Willows, and the Development Centre. 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 do 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.

In the previous year costs of £15,190 associated with the Delarue Hall property were included within expenditure on raising funds, as the Hall is occasionally let out. However as the majority of use is in providing the Development Centre charitable activities, a proportion of these costs has now been recognised within expenditure on charitable activities. Comparative figures have been restated to reflect this change.

SCOTTS PROJECT TRUST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

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 Creditors

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

1.9 Financial instruments

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

1.10 Fund accounting

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

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

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

SCOTTS PROJECT TRUST

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies (continued)

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 charitable activities

	2016	2015
	£	£
Residential home fees	725,995	722,596
Allocated to the Development Centre	(81,441)	(78,982)
	<hr/> 644,554	<hr/> 643,614
Supported living fees and rental income	268,402	253,750
Development Centre fees	307,010	290,188
	<hr/> 1,219,966	<hr/> 1,187,552
	<hr/> <hr/>	<hr/> <hr/>

3 Restricted income

Donation income in the previous year includes restricted income of £140,693 for donations principally relating to the extension of the Residential Care home, and £35,465 for events.

SCOTTS PROJECT TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

4 Expenditure

<i>Expenditure on raising funds</i>	2016	2015
	£	£
For donations and events	22,029	32,709
Delarue Hall costs	3,855	5,063
	<u>25,884</u>	<u>37,772</u>

The comparative period includes restricted expenditure of £4,651.

Expenditure on charitable activities

	<i>Direct costs</i>	<i>Support costs</i>	<i>Total</i>	<i>Total</i>
	2016	2016	2016	2015
	£	£	£	£
Residential home	656,943	60,229	717,172	762,749
Supported living	192,196	47,389	239,585	235,182
Development Centre	235,482	67,233	302,715	287,365
	<u>1,084,621</u>	<u>174,851</u>	<u>1,259,472</u>	<u>1,285,297</u>
	<i>Note 5</i>	<i>Note 6</i>		

Expenditure on charitable activities for restricted funds in the comparative period was £1,973.

5 Direct costs

	<i>Total</i>	<i>Total</i>
	2016	2015
	£	£
Wages and salaries (Note 7)	760,164	744,196
National insurance (Note 7)	48,352	51,593
Pension cost (Note 7)	11,166	7,948
Food and household	25,210	27,669
Establishment	101,825	91,579
Other direct costs	50,427	76,616
Loss on disposal of fixed assets	1,308	604
Depreciation	86,169	111,171
	<u>1,084,621</u>	<u>1,111,376</u>

SCOTTS PROJECT TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

6 Support costs

	<i>Total</i> <i>2016</i> £	<i>Total</i> <i>2015</i> £
Wages and salaries (Note 7)	115,033	124,002
National insurance (Note 7)	7,129	9,035
Pension cost (Note 7)	2,336	682
Other support costs	26,198	21,997
Legal and professional	14,579	8,827
Governance costs:		
Auditors' remuneration	6,968	5,874
Administration and secretarial	2,608	3,504
	<u>174,851</u>	<u>173,921</u>

7 Staff costs

	<i>2016</i> £	<i>2015</i> £
Wages and salaries	875,197	868,198
Social security costs	55,481	60,628
Pension costs	13,502	8,630
	<u>944,180</u>	<u>937,456</u>

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

	<i>2016</i> <i>No.</i>	<i>2015</i> <i>No.</i>
Residential home	20	21
Supported living	5	5
Development Centre	6	6
Finance and administration	2	2
Maintenance	2	2
	<u>35</u>	<u>36</u>

Key management personnel comprise the trustees listed on Page 1 and the senior management team listed on Page 2. The total remuneration of key management personnel was £124,321 (2015: £140,315). 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 2016

8 Net income / (expenditure)

	2016	2015
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets	86,169	111,171
Auditors' remuneration	4,400	4,200
Auditors' remuneration - non-audit	2,568	1,674
Pension costs	13,502	8,630
	<u> </u>	<u> </u>

During the year, no trustees received any remuneration (2015: £nil).

During the year, no trustees received any benefits in kind (2015: £nil).

During the year, one trustee was reimbursed £18 for office expenses (2015: £11 to one trustee).

9 Tangible fixed assets

	<i>Freehold property</i>	<i>Motor vehicles</i>	<i>Furnitures fittings and equipment</i>	<i>Total</i>
	£	£	£	£
Cost or valuation				
At 1 April 2015	2,556,556	62,143	463,506	3,082,205
Additions	13,371	-	25,923	39,294
Disposals	-	-	(4,505)	(4,505)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2016	2,569,928	62,142	484,924	3,116,994
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 April 2015	481,741	56,497	301,769	840,007
Charge for the year	39,398	3,408	43,363	86,169
On disposals	-	-	(3,057)	(3,057)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2016	521,139	59,905	342,075	923,119
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 March 2016	2,048,789	2,237	142,849	2,193,875
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2015	2,074,815	5,646	161,737	2,242,198
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

SCOTTS PROJECT TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

9 Tangible fixed assets (continued)

Freehold land and buildings at valuation were donated to the Trust in the year ended 31 March 1998 and valued by the trustees at £640,000. They consist of a community hall with a parking area (£400,000) and a barn with land (£240,000). All other fixed assets are included at cost.

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

10 Debtors

	2016	2015
	£	£
Fees receivable	72,227	99,077
Prepayments and accrued income	28,457	40,584
	<u>100,684</u>	<u>139,661</u>

11 Creditors: amounts falling due within one year

	2016	2015
	£	£
Accounts payable	37,248	28,546
Other taxation and social security	13,038	14,877
Accruals and deferred income	33,977	34,070
	<u>84,263</u>	<u>77,493</u>

SCOTTS PROJECT TRUST
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

12 Statement of funds

	<i>Brought forward</i>	<i>Incoming resources</i>	<i>Resources expended</i>	<i>Transfers in/out</i>	<i>Carried forward</i>
	£	£	£	£	£
Unrestricted funds:					
Fixed asset designated fund	-	-	-	2,193,875	2,193,875
Other designated funds	1,302	-	-	(1,302)	-
General funds	2,871,237	1,268,842	(1,281,895)	(2,175,156)	683,028
	<u>2,872,539</u>	<u>1,268,842</u>	<u>(1,281,895)</u>	<u>17,417</u>	<u>2,876,903</u>
Restricted funds	288,607	46,049	(3,461)	(17,417)	313,778
	<u>3,161,146</u>	<u>1,314,891</u>	<u>(1,285,356)</u>	<u>-</u>	<u>3,190,681</u>

The carried forward restricted funds of £313,778 (2015: £288,607) include £299,386 (2015: £276,657) which the donors have specified must be used for the Trust's capital expenditure programme.

Transfers from restricted funds include funds expended on capital items.

13 Analysis of net assets between funds

	<i>Restricted funds</i>	<i>Unrestricted funds</i>	<i>Total funds</i>	<i>Total funds</i>
	2016	2016	2016	2015
	£	£	£	£
Tangible fixed assets	-	2,193,875	2,193,875	2,242,198
Current assets	313,778	767,291	1,081,069	996,441
Creditors due within one year	-	(84,263)	(84,263)	(77,493)
	<u>313,778</u>	<u>2,876,903</u>	<u>3,190,681</u>	<u>3,161,146</u>

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. Following the introduction of pension auto-enrolment, the pension cost charge, representing contributions payable by the Trust to the fund, increased to £13,502 (2015: £8,630).

15 Related party transactions

There were no related party transactions other than expenses reimbursed to trustees as noted above.