

**THE SCOTSDALE'S CHARITABLE FOUNDATION**

**ACCOUNTS**

**FOR THE YEAR ENDED**

**31 JULY 2021**

**THE SCOTSDALE’S CHARITABLE FOUNDATION**

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## THE SCOTSDALE'S CHARITABLE FOUNDATION

### LEGAL AND ADMINISTRATIVE INFORMATION

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#### Trustees

Mr D A Rayner  
Mrs C A E Owen  
Mr B T W Rayner  
Mr D A J Rayner  
Mills & Reeve Trust Corporation Limited\*

\*Directors of corporate body

Mr Christopher Belcher	Dr Gregory John Laming
Mr John Carr Grundy	Ms Lauren Rebecca Parker
Mr Justin Jolyon Peter Ripman	Mr Matthew Simon Hansell
Mr Marc Saunderson	Mr Nicholas Vince Stone
Mr David Catchpole	Ms Zahra Itrat Siddiqui
Ms Virginia Clare Edgecombe	Ms Joanna Louise Grandfield
Ms Deborah Ann Clark	Mr Andrew Michael Playle
Ms Sarah Victoria Cormack	Mr Michael John Aubrey

#### Principal Office

Cambridge Road  
Great Shelford  
Cambridge  
CB22 5JT

#### Independent Examiners

Price Bailey LLP  
Tennyson House  
Cambridge Business Park  
Cambridge  
CB4 0WZ

#### Bankers

Lloyds TSB Bank Plc  
Sidney Street  
Cambridge  
CB2 3HG

## **THE SCOTSDALE'S CHARITABLE FOUNDATION**

### **ANNUAL REPORT FOR THE YEAR ENDED 31 JULY 2021**

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#### **Principal Activity and Objectives**

The Scotsdale's Charitable Foundation is a registered charity. Its principal objective is to provide premises available for use for various local charities including Cambridge Cancer Help Centre. It is governed by a Trust Deed dated 16 July 2007, which requires the Trustees to apply the income and capital for the benefit of such exclusively charitable objects and purposes in the United Kingdom.

#### **Trustees**

The Trustees have held office since the charity was registered on 16 July 2007. Where there is a requirement for new Trustees these would be appointed by the remaining Trustees. There are no induction arrangements.

#### **Public Benefit**

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising any powers or duties to which the guidance is relevant.

#### **Review of the Year**

The charitable foundation was set up in the summer of 2007 by David Rayner and Caroline Owen, Chairman and Managing Director respectively of Scotsdales's Garden Centre. It was inspired by the plight of a local charity, the Cambridge Cancer Care Help Centre which was threatened with eviction from its premises which the owners wished to redevelop. By the end of 2006 Cambridge Cancer Care Help Centre had been searching for a new home for three years without success.

The foundation's first project was to erect a single storey building, the 'David Rayner Building' to accommodate the Cambridge Cancer Care Help Centre on a portion of the land made available for that purpose by Scotsdale's Garden Centre on its site in Great Shelford. Planning permission was granted in May 2007 and construction started in June 2007 not a moment too soon as the Cambridge Cancer Care Help Centre was required to quit its home at the end of August 2007.

Funds continue to be generated from the local community through donations and specific fund raising events. The majority of funds raised are used to cover ongoing running costs. Following the Covid-19 pandemic, the centre was forced to temporarily close in March 2020 however partially reopened from April 2021 where it continued to be used by Cambridge Cancer Care Help Centre. There have been no significant achievements or performances during the year that the Trustees wish to highlight other than the insurance claim received of £50,939 following water damage incurred last year. As this area was improved, it was felt correct by the Trustees to replace the carpets, replace the dishwasher and a couple of other minor improvements for a cost of £23,015. Everyone involved has been very happy with the support that has been given to those in need and are pleased that the centre has been able to reopen following its period of closure.

Due to the difficulties caused by the Covid-19 pandemic and the wish of the Trustees to continue to support the Cambridge Cancer Help Centre, it was not considered appropriate to recover costs or service charges from the Cambridge Cancer Help Centre as has been done in the past. As such, no recovery of costs or service charges has made since 1 February 2020 up to 31 July 2021, resulting in costs and service charges totalling approximately £12,000 not being charged.

The Trustees would like to thank Scotsdales Garden Centre for not charging any costs from 1 February 2020 to date.

## **THE SCOTSDALE'S CHARITABLE FOUNDATION**

### **ANNUAL REPORT CONT'D FOR THE YEAR ENDED 31 JULY 2021**

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#### **Financial Review**

The Trustees are satisfied with the financial performance of the Charity and the year end reserves of £89,106 (2020 - £160,867).

#### **Fundraising**

The charity understands its duty to protect the public, including vulnerable people, from unreasonably intrusive or persistent fundraising approaches, and undue pressure to donate and does not currently use any internal fundraisers or external fundraising agencies for either telephone or face to face campaigns. Where donations are received from the public, these are offered to the charity voluntarily without the charity approaching the donor. The charity received no fundraising complaints during the year.

#### **Reserves Policy**

The charity's reserves are held to fund the cost of providing buildings and associated running costs, which are forecast to continue at similar levels to the current year. On occasion and at the discretion of the Trustees, reserves are passed on to other charitable organisations and worthy causes. The value of restricted reserves at the end of the year was £89,106 (2020 - £160,867).

#### **Risk Review Policy**

The Trustees have conducted their own risk review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

#### **Investment Policy**

The charity's assets shall be invested to optimise returns and minimise risk in the short term. The Trustees will ensure that independent advice is taken to balance risk and return as considered necessary dependent on the funds available.

By order of the Trustees



**Mr D A Rayner  
Trustee**

**Dated:** 11-02-2022

## THE SCOTSDALE'S CHARITABLE FOUNDATION

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE SCOTSDALE'S CHARITABLE FOUNDATION

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2021 which are set out on pages 5 to 12.

#### Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Booth

For and on behalf of  
**Price Bailey LLP**  
Tennyson House  
Cambridge Business Park  
Cambridge  
CB4 0WZ

Dated: 20 April 2022

**THE SCOTSDALE'S CHARITABLE FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2021**

	<b>Note</b>	<b>Total Restricted 2021 £</b>	<b>Total Restricted 2020 £</b>
<b>Income</b>			
Donations	3	6,732	18,368
Investment income: Rent Received		1	1
Other income: Insurance claim		50,959	-
<b>Total Income</b>		<u>57,692</u>	<u>18,369</u>
<b>Expenditure</b>			
Charitable Activities	4	129,453	62,193
<b>Total Expenditure</b>		<u>129,453</u>	<u>62,193</u>
<b>Net Expenditure being net movement in funds for the year</b>		<u>(71,761)</u>	<u>(43,824)</u>
<b>Reconciliation of Funds</b>			
Fund balances brought forward		160,867	204,691
Fund balances carried forward	11	<u>89,106</u>	<u>160,867</u>

All activities relate to continuing operations.

The notes on pages 7 to 12 form part of these accounts.

THE SCOTSDALE'S CHARITABLE FOUNDATION

BALANCE SHEET  
AT 31 JULY 2021

	Note	£	2021 £	£	2020 £
<b>Fixed Assets</b>					
Tangible Fixed Assets	6		68,583		109,739
<b>Current Assets</b>					
Debtors	7	121		266	
Cash at Bank and in Hand		21,342		52,237	
<b>Total Current Assets</b>		21,463		52,503	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	8	(940)		(1,375)	
<b>Net Current Assets</b>			20,523		51,128
<b>Net assets</b>			89,106		160,867
<b>The funds of the Charity</b>					
Restricted Funds	11		89,106		160,867

Approved by the Trustees and signed on their behalf by:

Mr D A Rayner  
Trustee



Dated: 11-02-2022.

The notes on pages 7 to 12 form part of these accounts.



NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2021

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**1 Accounting policies**

**1.1 Accounting Convention and Standards**

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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are presented in pound sterling, which is the functional currency of the charity.

The Trust has taken advantage of the exemption in FRS102 (as amended by the SORP Bulletin in October 2019) from the requirement to produce a cash flow statement on the grounds that it is a small charity.

The Trust constitutes a public benefit entity as defined by FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**1.2 Funds**

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

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

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs.

**1.3 Going concern**

The Trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

## THE SCOTSDALE'S CHARITABLE FOUNDATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

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#### 1.4 Income

Donations are recorded in full in the Statement of Financial Activities when they are received. Donations received in respect of fundraising events are recorded as fundraising income. Where gift aid is recoverable on a donation this is recognised on receipt of the donation. Where the donor specifies that the donation be used for a particular purpose it is placed in one of the restricted funds described in note 11.

Other income is recognised when the charity is legally entitled to the income, the amount can be measured reliably and it is probable that the income will be received.

Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

#### 1.5 Expenditure

Expenditure is recorded on an accruals basis. Irrecoverable VAT is charged to the relevant expense. The Foundation, being a charity, is not liable for income tax or corporation tax. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

#### 1.6 Tangible Fixed Assets

Tangible fixed assets are depreciated on a straight line basis over their expected useful lives as follows:

Leasehold property	over 15 years
Fixtures, fittings and equipment	over 4 years

#### 1.7 Financial Instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

The charity only has financial assets and financial liabilities 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.

Other debtors are recognised at the settlement amount due after any trade discount offered. Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## THE SCOTSDALE'S CHARITABLE FOUNDATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

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#### 1.8 Debtors

Sundry debtors are recognised at the settlement amount due. Prepayments are valued at the amount repaid net of any trade discounts due.

#### 1.9 Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.10 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

## 2 Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in note 1, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there are any critical accounting judgements or key sources of estimation uncertainty requiring disclosure.

**THE SCOTSDALE'S CHARITABLE FOUNDATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2021**

**3 Donations**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
CCCHC – Share of Costs	2	5,983
Donations	6,730	12,385
	<u>6,732</u>	<u>18,368</u>

**4 Charitable Activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Direct Charitable Activities</b>		
Depreciation on the David Rayner Building (note 6)	41,156	41,156
Donations	4,384	3,942
	<u>45,540</u>	<u>45,098</u>
Support Costs (note 5)	83,913	17,095
	<u>129,453</u>	<u>62,193</u>

**5 Support Costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank Charges	145	-
Repairs (Before insurance claim of £50,959)	74,308	214
Telephone	1,085	1,030
Premises Costs	2,853	6,117
Sundry Costs	-	3,236
Insurance	2,684	2,130
Light and Heat	1,854	3,590
Accountancy	984	778
	<u>83,913</u>	<u>17,095</u>

All support costs relate to the Cambridge Cancer Care Help Centre in both the current and prior year.

THE SCOTSDALE'S CHARITABLE FOUNDATION

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2021

**6 Tangible Fixed Assets**

	<b>Leasehold Property £</b>	<b>Fixtures, Fittings and Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 August 2020	617,330	6,772	624,102
Additions	-	-	-
At 31 July 2021	<u>617,330</u>	<u>6,772</u>	<u>624,102</u>
<b>Depreciation</b>			
At 1 August 2020	507,591	6,772	514,363
Charge for the year	41,156	-	41,156
At 31 July 2021	<u>548,747</u>	<u>6,772</u>	<u>555,519</u>
<b>Net book value</b>			
At 31 July 2021	<u>68,583</u>	<u>-</u>	<u>68,583</u>
At 31 July 2020	<u>109,739</u>	<u>-</u>	<u>109,739</u>

**7 Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Other Debtors	<u>121</u>	<u>266</u>

**8 Creditors**

	<b>2021 £</b>	<b>2020 £</b>
Other Creditors	100	775
Accruals	840	600
	<u>940</u>	<u>1,375</u>

**9 Employees**

The Charitable foundation had no employees during the year (2020 – Nil).

## THE SCOTSDALE'S CHARITABLE FOUNDATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

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#### 10 Related Parties

The Trustees received no emoluments and were not paid any expenses (2020: £Nil).

There was no key management personnel remuneration during the year (2020: £Nil).

During the year purchases of £144 (2020: £3,096) were made from Scotsdale's Nursery and Garden Centre Limited, a company of which D A Rayner, C A E Owen and B T W Rayner are directors. Scotsdale's Nursery and Garden Centre Limited also collects donations on behalf of the charity. At the year end £121 was due from Scotsdale's Nursery and Garden Centre Limited (2020: £262).

The charity's property is rented from Scotsdale's Nursery and Garden Centre Limited on a 15 year lease at an annual lease of £1 (2020: £1).

There were no other related party transactions (2020 – None).

#### 11 Restricted Funds

	At 1 August 2020 £	Income Expenditure £                  £		At 31 July 2021 £
David Rayner Building	160,867	57,692	(129,453)	89,106
<u>2020 Comparative</u>				
	At 1 August 2019 £	Income Expenditure £                  £		At 31 July 2020 £
David Rayner Building	204,691	18,369	(62,193)	160,867

The David Rayner Building fund is used for the building, maintaining and operating of the David Rayner Building. Any surplus funds are distributed to other charitable causes at the discretion of the Trustees.

#### 12 Analysis of net assets between funds

	Total Restricted 2021 £	Total Restricted 2020 £
Fixed Assets	68,583	109,739
Current Assets	21,463	52,503
Creditors: amounts falling due within one year	(940)	(1,375)
	<u>89,106</u>	<u>160,867</u>

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