

# THE SCROOGE FUND

England & Wales · Charity number 1128812

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2009-03-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 12 Cambridge Street  
Redfield  
Bristol  
BS5 9QH

**Phone** 07824881856

**Email** [thescroogefund@gmail.com](mailto:thescroogefund@gmail.com)

## Activities

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**Objects:** THE RELIEF OF POVERTY AND ADVANCEMENT OF EDUCATION IN PARTICULAR BUT NOT EXCLUSIVELY FOR PERSONS CONNECTED WITH CAMPHILL COMMUNITIES

**Activities:** Named after Dickens' generous character Scrooge the Fund aims to attract and dispose of gift money, in accordance with Rudolf Steiner's spiritual, social and economic insights. The Fund recognises the health promoting forces released through the freely given gift. The Fund limits itself to help situations which have a karmic connection to Camphill Cherry Orchards Community and to the Trustees.

## Classification

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- **How:** Makes Grants To Individuals, Provides Other Finance
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL.
- Denmark
- Germany
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,656	£13,727	-	-
2024-03-31	£207,167	£10,576	-	-
2023-03-31	£59	£7,257	-	-
2022-03-31	£2,536	£6,889	-	-
2021-03-31	£20,048	£15,568	-	-

## Trustees

Name	Role	Appointed
<b>STEPHANIE DANE COOPER</b>	Chair	2011-05-26
Dominika Edwardes		2025-06-07
Francesca Pioli		2021-01-28
ROSY SKYE MEREDITH		2017-03-18

**THE SCROOGE FUND**

England & Wales - Charity number 1128812

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# Accounts

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**The Scrooge Fund**  
**Report and Financial Statements**  
**Year ended 31<sup>st</sup> March 2024**  
**Charity number: 1128812**

**Reference and administrative information**

**Trustees**

Stephanie Dane Cooper, Chair  
Francesca Pioli  
Rosy Skye Meredith  
Christian Thal-Jantzen, Treasurer & Secretary

**Principal Office**

1 Crescent View  
Magdalen Avenue  
Bath  
Somerset  
BA2 5QH

**Bankers**

Triodos Bank  
Deanery Road  
Bristol  
BS1 5AS

**Accountants**

LAC Accounting Ltd  
19 Meadow Way  
Bradley Stoke  
Bristol  
BS32 8BN

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2024. The accounts have been prepared in accordance with the Statement of Recommended Practice: 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 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

### **Structure, governance and management**

The Trust is a registered charity, number 1128812, and is constituted under a trust deed dated 31<sup>st</sup> January 2009. Named after Dickens' generous character Scrooge the Fund aims to attract and dispose of gift money, in accordance with Rudolf Steiner's spiritual, social and economic insights. The Fund recognises the health promoting forces released through the freely given gift. The Fund limits itself to help situations which have a karmic connection to Camphill Cherry Orchards Community and to the Trustees.

There must be at least three trustees. Apart from the first trustees, every trustee must be appointed for a minimum term of 3 years.

### **Objectives and activities**

The objects of the Trust are the relief of poverty and advancement of education in particular but not exclusively for persons connected with Cherry Orchard Camphill Community or with the trustees of the Scrooge Fund.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

The Trust carries out these objects by making grants to individuals.

### **Monitoring achievement**

The Charity has made grants in furtherance of its objects. Details are included in the accounts. The Trustees have found it particularly challenging to establish the required karmic connection between beneficiaries and advocates as required. To assist with this the trustees have been studying lectures given by Rudolf Steiner to better understand how to recognise karmic connections. It is noted that in future, as regards grants to clients of Wild Dandelion, these will no longer require a karmic connection to Camphill Community or to the advocate of the application.

### **Financial review**

The Trust's work has been entirely reliant on income from donations. The donation of £200,000 made this year, from Cherry Orchards Camphill Community Ltd (registered charity) has been invested using strict ethical criteria. The dividends received from these investments will be used exclusively to subsidise either the attendance at, or facilitation of, services offered by Wild Dandelion CIC.

The charity result for the year was a net surplus of £196,591 (31<sup>st</sup> March 2023 was a net deficit of £4,357). As at 31<sup>st</sup> March 2024 the total funds held were £209,861 (on 31<sup>st</sup> March 2023 the funds held were £13,270).

## Reserves Policy

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation.

The Trustees have established a policy whereby free reserves (unrestricted funds) held by the charity should be a minimum of 12 months running costs which are estimated as £300 - as the only ongoing costs are the accountant fees.

## Risk Management

The Trustees have concluded that the Charity faces no significant risks, as it has no continuous commitments, such as employees or property ownership.

The Charity has modest administration costs funded from donations and income from investments.

## Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statement in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the trustee(s) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 of the Charities SORP  
make judgements and estimates that are reasonable and prudent;  
state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;  
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ..... and signed on their behalf by:

*Stephanie Cooper*

*Christian Thal-Jantzen*

Stephanie Cooper  
Trustee & Chair

Christian Thal-Jantzen  
Trustee, Secretary & Treasurer

28 Jan 2025

30 Jan 2025

## **Independent examiner's report to the trustees of The Scrooge Fund**

I report to the trustees on my examination of the accounts of The Scrooge Fund (the Trust) for the year ended 31<sup>st</sup> March 2024.

### **Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 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 Trust 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.

*LAColeman*

Louise Coleman ACMA  
LAC Accounting Limited  
19 Meadow Way  
Bradley Stoke  
Bristol  
BS32 8BN

27 Jan 2025

Date .....

**THE SCROOGE FUND**

**CHARITY NO. 1128812**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31ST MARCH 2024**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Prior year funds £</b>
<b>Income from:</b>					
Donations and legacies	3	4,839	200,000	204,839	40
Investments	3	2,328	-	2,328	19
Other		-	-	-	3,000
<b>Total income</b>		<u>7,167</u>	<u>200,000</u>	<u>207,167</u>	<u>3,059</u>
<b>Expenditure on:</b>					
Charitable activities	4	10,576	-	10,576	7,416
<b>Total expenditure</b>		<u>10,576</u>	<u>-</u>	<u>10,576</u>	<u>7,416</u>
<b>Net income/(expenditure) for the year and net movement in fund:</b>		- 3,409	200,000	196,591	- 4,357
<b>Total funds at start of year</b>		13,270	-	13,270	17,627
<b>Total funds at end of year</b>		<u>9,861</u>	<u>200,000</u>	<u>209,861</u>	<u>13,270</u>

**THE SCROOGE FUND**

CHARITY NO. 1128812

**BALANCE SHEET**

YEAR ENDED 31ST MARCH 2024

	Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
<b>Current assets</b>					
Debtors	8	1,325	-	1,325	100
Cash at bank and in hand	10	8,966	200,000	208,966	13,370
<b>Total current assets</b>		<u>10,291</u>	<u>200,000</u>	<u>210,291</u>	<u>13,470</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>430</u>	<u>-</u>	<u>430</u>	<u>200</u>
<b>Net current assets/(liabilities)</b>		9,861	200,000	209,861	13,270
<b>Total assets less current liabilities</b>		<u>9,861</u>	<u>200,000</u>	<u>209,861</u>	<u>13,270</u>
<b>Creditors: amounts falling due after one year</b>		-	-	-	-
<b>Total net assets or liabilities</b>		<u>9,861</u>	<u>200,000</u>	<u>209,861</u>	<u>13,270</u>
<b>Funds</b>					
Restricted income funds			200,000	200,000	-
Unrestricted funds		9,861		9,861	13,270
<b>Total funds</b>		<u>9,861</u>	<u>200,000</u>	<u>209,861</u>	<u>13,270</u>
Signed on behalf of the trustees		Signature			Date of approval
Stephanie Cooper		<i>Stephanie Cooper</i>		28 Jan 2025	
Christian Thal-Jantzen		<i>Christian Thal-Jantzen</i>		30 Jan 2025	

# THE SCROOGE FUND

CHARITY NO. 1128812

## NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2024

### 1 Basis of preparation

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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 on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

#### 1.2 Going concern

The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

### 2 Accounting policies

#### 2.1 Income

Income from donations is included in income when these are receivable, except as follows:

I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;

II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Investment income is included on a receivable basis.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### 2.1 Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The charity has creditors which are measured at settlement amounts less any trade discounts

#### 2.2 Assets

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

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

THE SCROOGE FUND

CHARITY NO. 1128812

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2024

3 Analysis of Income

	Unrestricted funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Donations	2,605	200,000	202,605	40
Gift aid	2,234		2,234	-
Interest income	2,328		2,328	19
Other	-		-	3,000
	<b>7,167</b>	<b>200,000</b>	<b>207,167</b>	<b>3,059</b>

Donations	2024	2023
Cherry Orchards Camphill Community Ltd	202,520	-
Other	85	40
	<b>202,605</b>	<b>40</b>

4 Analysis of expenditure

	2024		2023	
	Unrestricted funds	Total funds	Unrestricted funds	Total funds
<b>Expenditure on charitable activities:</b>				
Admin and accounts	230	230	100	100
Trustee Expenses	12	12	352	352
Bank fees	4	4	13	13
Room rental	150	150	-	-
Bad debt	100	100	-	-
<b>Total expenditure on charitable activities</b>	<b>496</b>	<b>496</b>	<b>465</b>	<b>465</b>

Analysis of expenditure on charitable activities

Activity or programme	2024			2023		
	Activities undertaken directly	Support Costs	Total this year	Activities undertaken directly	Support Costs	Total last year
	£	£	£	£	£	£
Activity 1	266	230	496	365	100	465
<b>Total</b>	<b>266</b>	<b>230</b>	<b>496</b>	<b>365</b>	<b>100</b>	<b>465</b>

5 Support costs

Support cost	2024			2023		
	Raising funds	Activity 1	Total this year	Raising funds	Activity 1	Total last year
	£	£	£	£	£	£
Governance	-	230	230	-	100	100
<b>Total</b>	<b>-</b>	<b>230</b>	<b>230</b>	<b>-</b>	<b>100</b>	<b>100</b>

**THE SCROOGE FUND**

**CHARITY NO. 1128812**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31ST MARCH 2024**

**6 Net income/(expenditure) for the year**

This is stated after charging:	<b>2024</b>	<b>2023</b>
Independent Examiner's fee	180	100

**7 Grantmaking**

<b>Grants to individuals</b>	<b>2024</b>	<b>2023</b>
Activity 1	10,080	6,951
	<u>10,080</u>	<u>6,951</u>

**8 Debtors and prepayments**

<b>Analysis of debtors</b>	<b>2024</b>	<b>2023</b>
Trade debtors	-	-
Prepayments and accrued income	1,325	100
Other debtors	-	-
	<u>1,325</u>	<u>100</u>

**9 Creditors and accruals**

<b>Falling due within one year</b>	<b>2024</b>	<b>2023</b>
Trade creditors	-	-
Accruals and deferred income	430	200
Other creditors	-	-
	<u>430</u>	<u>200</u>

**10 Cash at bank and in hand**

	<b>2024</b>	<b>2023</b>
Cash at bank and in hand	208,966	13,370
	<u>208,966</u>	<u>13,370</u>

**11 Charity funds**

	<b>Fund balance brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Fund balance carried forward</b>
<b>Restricted funds - 2024</b>				
Cherry Orchards Camphill Community Ltd	-	200,000	-	200,000
	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
<b>Unrestricted funds - 2024</b>				
Other funds	13,270	7,167	10,576	9,861
	<u>13,270</u>	<u>7,167</u>	<u>10,576</u>	<u>9,861</u>
<b>Unrestricted funds - 2023</b>				
Other funds	17,627	3,059	7,416	13,270
	<u>17,627</u>	<u>3,059</u>	<u>7,416</u>	<u>13,270</u>

**Restricted funds**

Cherry Orchards Camphill Community Ltd - Donation of £200,000 is to be used to subsidise either the attendance at, or facilitation of services offered by Wild Dandelion.

**THE SCROOGE FUND**

**CHARITY NO. 1128812**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31ST MARCH 2024**

**12 Transactions with trustees and related parties**

**Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity in this year or the previous year.

**Trustees expenses**

The following expenses were reimbursed:

	<b>2024</b>	<b>2023</b>
Travel	-	-
Subsistence	-	-
Postage	12	-
Entertaining	-	352
	<u>12</u>	<u>352</u>
Number of trustees reimbursed	1	2

**Transactions with related parties**

There have been no related party transactions in the reporting period or the previous year.



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### Parties involved with this document

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Mon, 27th Jan 2025 9:21:02 GMT	Louise Coleman - Signer (90c3ca7bd4d94dc67762199f9bf92b66)
Tue, 28th Jan 2025 10:40:17 GMT	Ms Stephanie Cooper - Signer (ce7a297965de94192c23a7705d6f093c)
Thu, 30th Jan 2025 12:24:58 GMT	Mr Christian Thal-Jantzen - Signer (b077dfc24527044fa16ab7ae587bcb97)

### Audit history log

Date	Action
Thu, 30th Jan 2025 12:24:59 GMT	Mr Christian Thal-Jantzen viewed the envelope (78.151.95.34)
Thu, 30th Jan 2025 12:24:58 GMT	This envelope has been signed by all parties (78.151.95.34)
Thu, 30th Jan 2025 12:24:58 GMT	Mr Christian Thal-Jantzen signed the envelope (78.151.95.34)
Thu, 30th Jan 2025 12:13:17 GMT	Mr Christian Thal-Jantzen viewed the envelope (52.229.50.174)
Thu, 30th Jan 2025 12:13:04 GMT	Mr Christian Thal-Jantzen viewed the envelope (78.151.95.34)
Tue, 28th Jan 2025 10:40:17 GMT	Ms Stephanie Cooper viewed the envelope (109.146.32.189)
Tue, 28th Jan 2025 10:40:17 GMT	Document emailed to party email (18.175.236.228)
Tue, 28th Jan 2025 10:40:17 GMT	Sent the envelope to Mr Christian Thal-Jantzen for signing (109.146.32.189)
Tue, 28th Jan 2025 10:40:17 GMT	Ms Stephanie Cooper signed the envelope (109.146.32.189)
Tue, 28th Jan 2025 10:32:34 GMT	Ms Stephanie Cooper viewed the envelope (109.146.32.189)
Mon, 27th Jan 2025 9:21:02 GMT	Louise Coleman viewed the envelope (92.239.198.233)
Mon, 27th Jan 2025 9:21:02 GMT	Document emailed to party email (35.177.208.227)
Mon, 27th Jan 2025 9:21:02 GMT	Sent the envelope to Ms Stephanie Cooper for signing (92.239.198.233)
Mon, 27th Jan 2025 9:21:02 GMT	Louise Coleman signed the envelope (92.239.198.233)
Mon, 27th Jan 2025 9:20:26 GMT	Louise Coleman viewed the envelope (92.239.198.233)
Mon, 27th Jan 2025 9:20:08 GMT	Document emailed to party email (35.179.140.173)
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Mon, 27th Jan 2025 9:20:08 GMT	Envelope generated ()
Mon, 27th Jan 2025 9:19:32 GMT	Mr Christian Thal-Jantzen has been assigned to this envelope. (18.133.63.166)

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Mon, 27th Jan 2025 9:19:32 GMT

Louise Coleman has been assigned to this envelope. (18.133.63.166)

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