THE ROGER SCRUTON LEGACY FOUNDATION UK

England & Wales · Charity number 1196502

Details

Status	Registered
Legal form	Charitable company
Company number	13628938
Registered	2021-11-10
Register	View on the Charity Commission register

Contact

Address	Withers Llp 20 Old Bailey London EC4M 7AN
Phone	02075976000
Email	info@scruton.org

Activities

Objects: 3.1 THE OBJECTS OF THE CHARITY ARE, FOR THE PUBLIC BENEFIT:(A) THE ADVANCEMENT OF EDUCATION, IN PARTICULAR THE EDUCATION OF THE PUBLIC IN PHILOSOPHY, ARCHITECTURE, ART, MUSIC, LITERATURE, AESTHETICS, ETHICS, THE HISTORY OF IDEAS, POLITICAL AND LEGAL THEORY, ENVIRONMENTAL ISSUES, CULTURE, CULTURAL VALUES AND IN THE WRITINGS AND PHILOSOPHY OF ROGER SCRUTON; AND(B) THE ADVANCEMENT OF ARTS, CULTURE AND HERITAGE AND IN PARTICULAR THE ADVANCEMENT OF THE ARTS OF MUSIC AND ARCHITECTURE.

Activities: The charity carries out its charitable purposes though a range of events and activities

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£278,350	£124,744	-	-
2024-09-30	£39,068	£203,869	-	-
2023-09-30	£244,515	£197,172	-	-
2022-09-30	£25,041	£6,577	-	-

Trustees

Name	Role	Appointed
Dr James Tristan Ward Orr		2021-12-03
Dr SAMUEL CHRISTOPHER PARKES HUGHES		2021-12-03
JONATHAN NICHOLAS CRISPIN GAISMAN QC		2021-09-17
LADY SOPHIE LOUISE SCRUTON		2021-09-17
Lord Michael Andrew Gove		2025-05-02

Accounts

REGISTERED COMPANY NUMBER: 13628938 (England and Wales)
REGISTERED CHARITY NUMBER: 1196502

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2025

FOR

THE ROGER SCRUTON LEGACY FOUNDATION UK

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

THE ROGER SCRUTON LEGACY FOUNDATION UK

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

THE ROGER SCRUTON LEGACY FOUNDATION UK

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

TRUSTEES	Lady Leach of Fairford (resigned 4.12.2025) J N C Gaisman KC Lord Gove of Torry (appointed 2.5.2025) Dr S C P Hughes Professor J T W Orr Mrs S de Courcy
REGISTERED OFFICE	Third Floor 20 Old Bailey London EC4M 7AN
REGISTERED COMPANY NUMBER	13628938 (England and Wales)
REGISTERED CHARITY NUMBER	1196502
INDEPENDENT EXAMINER	Martin and Company 25 St Thomas Street Winchester Hampshire SO23 9HJ
SOLICITORS	Withers LLP 20 Old Bailey London EC4M 7AN

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

The trustees who are also directors of The Roger Scruton Legacy Foundation UK ("the RSLF UK") for the purposes of the Companies Act 2006, present their report with the financial statements for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the RSLF UK are:

a) the advancement of education, in particular the education of the public in philosophy, architecture, art, music, literature, aesthetics, ethics, the history of ideas, political and legal theory, environmental issues, culture, cultural values and in the writings and philosophy of Roger Scruton; and

b) the advancement of arts, culture and heritage and in particular the advancement of the arts of music and architecture.

The Roger Scruton Legacy Foundation is an international network of institutions and scholars dedicated to furthering the philosophical and cultural achievements of the West championed in Scruton's work and is comprised of two charitable companies, the RSLF UK and The Roger Scruton Legacy Foundation, which is incorporated in the United States. Each charitable company has an independent Board of Directors.

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit. The benefits that arise from the activities of the RSLF UK are as described in the objectives and aims above.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

From 1 October 2024 to 30 September 2025, the principal activities of the RSLF UK were as follows:

1) Hosted a conference in London exploring the cultural heritage of England inspired by Roger Scruton's book 'England, an Elegy' and T S Eliot's 'The Waste Land' a quotation from which led to the event being titled 'Now and England'. Multiple panel sessions including academics, opinion formers and politicians. The event was ticketed and open to all members of the public.

2) Hosted the Roger Scruton Symposium in London in partnership with the Hungarian Scruton Hub. A Full day's symposium marking the fifth anniversary of Sir Roger Scruton's passing. The event brought together former students, colleagues, and leading thinkers to reflect on Scruton's life, work and enduring influence.

Grant funding

In February 2025, the RSLF UK was formally approved for a grant of £272,500 from the Mathias Corvinus Collegium Foundation (MCC) to support four initiatives taking place between July 2024 and June 2025. This followed a previous MCC grant awarded in 2023, which supported similar activities. Three of the funded activities-the Scrutopia Summer School scholarships, the Oxford Seminar, and the Cambridge conference on art and philosophy-were delivered in summer 2024. The final activity, supporting the expansion of Scruton Society chapters and a conference in London was completed in June 2025.

FINANCIAL REVIEW

Financial position

As of 30 September 2025, the charity has funds totalling £54,612.

Reserves policy

It is the intention of the trustees to keep sufficient reserves to cover current and future committed expenditure. Grants receivable are the main source of income and are generally paid in arrears of expenditure. To ensure committed expenditure can be fully settled assurances of income are sought from the grant making body.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSLF UK is a charitable company limited by guarantee, incorporated on 17 September 2021 and registered as a charity on 10 November 2021. The RSLF UK was established under a Memorandum of Association which established its object and powers, and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The trustees of the RSLF UK are also directors for the purposes of charity law. As set out in the Articles of Association the existing trustees appoint new trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 26 Jun 2026 and signed on its behalf by:

Jonathan Gaisman

J N C Gaisman KC - Trustee

Independent examiner's report to the trustees of The Roger Scruton Legacy Foundation UK ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th September 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Will Nixey

Will Nixey, FCA

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date: 29th June 2026

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	**277,000**	39,068
Other trading activities	3	**1,350**	-
Total		**278,350**	39,068
EXPENDITURE ON			
Charitable activities	4		
Charitable activities		**124,744**	203,869
NET INCOME/(EXPENDITURE)		**153,606**	(164,801)
RECONCILIATION OF FUNDS			
Total funds brought forward		**(98,994)**	65,807
TOTAL FUNDS CARRIED FORWARD		**54,612**	(98,994)

The notes form part of these financial statements

THE ROGER SCRUTON LEGACY FOUNDATION UK

BALANCE SHEET
30TH SEPTEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	9	-	6,210
Cash at bank		**69,173**	27,062
		69,173	33,272
CREDITORS			
Amounts falling due within one year	10	**(14,561)**	(132,266)
NET CURRENT ASSETS/(LIABILITIES)		**54,612**	(98,994)
TOTAL ASSETS LESS CURRENT LIABILITIES		**54,612**	(98,994)
NET ASSETS/(LIABILITIES)		**54,612**	(98,994)
FUNDS	11		
Unrestricted funds:			
General fund		**54,612**	(98,994)
TOTAL FUNDS		**54,612**	(98,994)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .26.Jun.2026...................... and were signed on its behalf by:

Jonathan Gaisman
....
J N C Gaisman KC - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared on a going concern basis. The deficit in funds has arisen due to grants being received in arrears of expenditure. Income has been received post year end to clear all outstanding debts. Continued support in 2025 has been confirmed by the grants making body, MCC.

Income
All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charitable company is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	4,500	39,068
Grants	272,500	-
	277,000	39,068

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Mathias Corvinus Collegium	272,500	-

continued...

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	1,350	-

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	114,526	10,218	124,744

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Oxford programme	5,372	79,556
Cambridge programme	8,794	54,458
Planning and management	56,333	15,166
Travel	-	370
Scholarships	-	17,500
Books	-	5,324
Essay and Translation	-	25,000
London programme	44,027	-
	114,526	197,374

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	344	9,874	10,218

Support costs, included in the above, are as follows:

Management

	2025 Charitable activities	2024 Total activities
	£	£
Administration expenses	242	40
Consultancy	-	2,000
Bank charges	102	109
	344	2,149

continued...

6. SUPPORT COSTS - continued

Governance costs

	2025 Charitable activities £	2024 Total activities £
Accountancy fees for MCC grant	3,600	-
Accountancy fees	3,840	1,920
Legal fees	2,434	2,426
	9,874	4,346

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2025 nor for the year ended 30th September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2025 nor for the year ended 30th September 2024.

8. STAFF COSTS

There are no employees so consequently no staff costs have been incurred.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	-	6,210

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	14,561	132,266

11. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	(98,994)	153,606	54,612
TOTAL FUNDS	(98,994)	153,606	54,612

continued...

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**278,350**	**(124,744)**	**153,606**
TOTAL FUNDS	278,350	(124,744)	153,606

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	65,807	(164,801)	(98,994)
TOTAL FUNDS	65,807	(164,801)	(98,994)

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,068	(203,869)	(164,801)
TOTAL FUNDS	39,068	(203,869)	(164,801)

12. RELATED PARTY DISCLOSURES

During this financial year £1,000 was paid to Sundey Hill Summer School Ltd, a company in which Mrs S de Courcy (trustee) is a director.

THE ROGER SCRUTON LEGACY FOUNDATION UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**4,500**	39,068
Grants	**272,500**	-
	277,000	39,068
Other trading activities		
Fundraising events	**1,350**	-
Total incoming resources	**278,350**	39,068
EXPENDITURE		
Charitable activities		
Oxford programme	**5,372**	79,556
Cambridge programme	**8,794**	54,458
Planning and management	**56,333**	15,166
Travel	-	370
Scholarships	-	17,500
Books	-	5,324
Essay and Translation	-	25,000
London programme	**44,027**	-
	114,526	197,374
Support costs		
Management		
Administration expenses	**242**	40
Consultancy	-	2,000
Bank charges	**102**	109
	344	2,149
Governance costs		
Accountancy fees for MCC grant	**3,600**	-
Accountancy fees	**3,840**	1,920
Legal fees	**2,434**	2,426
	9,874	4,346
Total resources expended	**124,744**	203,869
Net income/(expenditure)	**153,606**	(164,801)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 13628938 (England and Wales)
REGISTERED CHARITY NUMBER: 1196502

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2024

FOR

THE ROGER SCRUTON LEGACY FOUNDATION UK

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

TRUSTEES	Lady Leach of Fairford J N C Gaisman KC Lord Gove of Torry (appointed 2.5.2025) Dr S C P Hughes Professor J T W Orr Mrs S de Courcy
REGISTERED OFFICE	Third Floor 20 Old Bailey London EC4M 7AN
REGISTERED COMPANY NUMBER	13628938 (England and Wales)
REGISTERED CHARITY NUMBER	1196502
INDEPENDENT EXAMINER	Martin and Company 25 St Thomas Street Winchester Hampshire SO23 9HJ
SOLICITORS	Withers LLP 20 Old Bailey London EC4M 7AN

The trustees who are also directors of The Roger Scruton Legacy Foundation UK ("the RSLF UK") for the purposes of the Companies Act 2006, present their report with the financial statements for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the RSLF UK are:

a) the advancement of education, in particular the education of the public in philosophy, architecture, art, music, literature, aesthetics, ethics, the history of ideas, political and legal theory, environmental issues, culture, cultural values and in the writings and philosophy of Roger Scruton; and

b) the advancement of arts, culture and heritage and in particular the advancement of the arts of music and architecture.

The Roger Scruton Legacy Foundation is an international network of institutions and scholars dedicated to furthering the philosophical and cultural achievements of the West championed in Scruton's work and is comprised of two charitable companies, the RSLF UK and The Roger Scruton Legacy Foundation, which is incorporated in the United States. Each charitable company has an independent Board of Directors.

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit. The benefits that arise from the activities of the RSLF UK are as described in the objectives and aims above.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

From 1 October 2023 to 30 September 2024, the principal activities of the RSLF UK were as follows:

1) Provided books for reading groups, supporting over 20 groups across Europe, Asia, Africa, the Middle East, and North America.

2) Organized essay competitions for sixth form and undergraduate students in the UK and Europe, with prompts addressing beauty, environmental ethics, and national identity.

3) Supported the translation of three key philosophical works by Roger Scruton into Slovenian and Thai.

4) Provided scholarships to five individuals to attend the Scrutopia Summer School, a week-long residential programme exploring Scruton's philosophy through lectures, cultural activities and discussion.

5) Hosted the Oxford Seminar, a six-day academic programme held in Oxford and attended by 20 undergraduate students from North America and Europe, examining Scruton's contributions to philosophy, aesthetics and culture.

6) Convened A New Path for Beauty: Shaping Tomorrow's Institutions, a three-day international conference on art and philosophy in Cambridge, attended by over 200 students, scholars, artists, patrons and cultural leaders.

7) Supported the Scruton Society in Cambridge and the establishment of a new chapter in London, giving students and young professionals space to engage critically with Scruton's work.

ACHIEVEMENT AND PERFORMANCE

Grant funding

In February 2025, the RSLF UK was formally approved for a grant of £272,500 from the Mathias Corvinus Collegium Foundation (MCC) to support four initiatives taking place between July 2024 and June 2025. This followed a previous MCC grant awarded in 2023, which supported similar activities. Three of the funded activities-the Scrutopia Summer School scholarships, the Oxford Seminar, and the Cambridge conference on art and philosophy-were delivered in summer 2024. The final activity, supporting the expansion of Scruton Society chapters and a conference in London, is due for completion in June 2025. The first instalment of £136,250 was received in March 2025. The RSLF UK maintains regular communication with MCC and the trustees welcome the continuation of its support.

FINANCIAL REVIEW

Financial position

As of 30 September 2024, the charity reported a deficit of approximately £99,000. This was due to a timing difference between programme costs incurred during the year and the receipt of the corresponding grant only subsequently. Although the related grant was approved in February 2025 and received in March 2025, it could not be recognised in the 2023-24 financial statements under Charity SORP (FRS 102), as no formal commitment existed at the balance sheet date. The trustees note that the charity remained in contact with MCC throughout the planning and delivery of these programmes.

The trustees do not consider the year-end deficit to raise a material uncertainty about the charity's ability to continue as a going concern. They have received confirmation of continued support from MCC, in particular as to the second instalment of the 2025 grant. The trustees are confident in the charity's ability to meet its current commitments and remain committed to maintaining sound financial oversight as activities expand.

Reserves policy

It is the intention of the trustees to keep sufficient reserves to cover current and future committed expenditure. Grants receivable are the main source of income and are generally paid in arrears of expenditure. To ensure committed expenditure can be fully settled assurances of income are sought from the grant making body.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSLF UK is a charitable company limited by guarantee, incorporated on 17 September 2021 and registered as a charity on 10 November 2021. The RSLF UK was established under a Memorandum of Association which established its object and powers, and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The trustees of the RSLF UK are also directors for the purposes of charity law. As set out in the Articles of Association the existing trustees appoint new trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 23rd June 2025 and signed on its behalf by:

Jonathan Gaisman

J N C Gaisman KC - Trustee

Independent examiner's report to the trustees of The Roger Scruton Legacy Foundation UK ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th September 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Will Nixey

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

22nd July 2025

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30TH SEPTEMBER 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	**39,068**	244,515
EXPENDITURE ON			
Charitable activities	3		
Charitable activities		**203,869**	197,172
NET INCOME/(EXPENDITURE)		**(164,801)**	47,343
RECONCILIATION OF FUNDS			
Total funds brought forward		**65,807**	18,464
TOTAL FUNDS CARRIED FORWARD		**(98,994)**	65,807

The notes form part of these financial statements

BALANCE SHEET
30TH SEPTEMBER 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Debtors	8	6,210	-
Cash at bank		27,062	104,256
		33,272	104,256
CREDITORS			
Amounts falling due within one year	9	(132,266)	(38,449)
NET CURRENT ASSETS/(LIABILITIES)		(98,994)	65,807
TOTAL ASSETS LESS CURRENT LIABILITIES		(98,994)	65,807
NET ASSETS		(98,994)	65,807
FUNDS	10		
Unrestricted funds:			
General fund		(98,994)	65,807
TOTAL FUNDS		(98,994)	65,807

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd June 2025 and were signed on its behalf by:

Jonathan Gaisman

J N C Gaisman KC - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared on a going concern basis. The deficit in funds has arisen due to grants being received in arrears of expenditure. Income has been received post year end to clear all outstanding debts. Continued support in 2025 has been confirmed by the grants making body, MCC.

Income
All income is recognised in the Statement of Financial Activities once the charitable company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charitable company is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	39,068	4,515
Grants	-	240,000
	39,068	244,515

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Mathias Corvinus Collegium	-	240,000

continued...

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4)	Support costs (see note 5)	Totals
	£	£	£
Charitable activities	197,374	6,495	203,869

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Lectures, seminars and events	-	19,346
Oxford programme	79,556	29,729
Cambridge programme	54,458	29,185
Performance of 'Anna'	-	86,000
Planning and management	15,166	7,500
Travel	370	10,837
Scholarships	17,500	9,900
Books	5,324	-
Essay and Translation	25,000	-
	197,374	192,497

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	2,149	4,346	6,495

Support costs, included in the above, are as follows:

Management

	2024 Charitable activities	2023 Total activities
	£	£
Administration expenses	40	40
Consultancy	2,000	-
Bank charges	109	75
	2,149	115

continued...

5. SUPPORT COSTS - continued

Governance costs

	2024 Charitable activities £	2023 Total activities £
Accountancy fees	1,920	2,160
Legal fees	2,426	2,400
	4,346	4,560

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2024 nor for the year ended 30th September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2024 nor for the year ended 30th September 2023.

7. STAFF COSTS

There are no employees so consequently no staff costs have been incurred.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	6,210	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued expenses	132,266	38,449

10. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	65,807	(164,801)	(98,994)
TOTAL FUNDS	65,807	(164,801)	(98,994)

continued...

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**39,068**	**(203,869)**	**(164,801)**
TOTAL FUNDS	**39,068**	**(203,869)**	**(164,801)**

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	18,464	47,343	65,807
TOTAL FUNDS	18,464	47,343	65,807

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	244,515	(197,172)	47,343
TOTAL FUNDS	244,515	(197,172)	47,343

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	18,464	(117,458)	(98,994)
TOTAL FUNDS	18,464	(117,458)	(98,994)

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	283,583	(401,041)	(117,458)
TOTAL FUNDS	283,583	(401,041)	(117,458)

11. RELATED PARTY DISCLOSURES

During this financial year £26,824 was paid to Sundey Hill Summer School Ltd, a company in which Lady Scruton (trustee) is a director. Of the total £17,500 covered scholarships for 5 Summer School students, £5,776 the purchase of books and £3,548 for the Philosophy Day. Costs in 2023 amounted to £15,925.

THE ROGER SCRUTON LEGACY FOUNDATION UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**39,068**	4,515
Grants	-	240,000
	39,068	244,515
Total incoming resources	**39,068**	244,515
EXPENDITURE		
Charitable activities		
Lectures, seminars and events	-	19,346
Oxford programme	**79,556**	29,729
Cambridge programme	**54,458**	29,185
Performance of 'Anna'	-	86,000
Planning and management	**15,166**	7,500
Travel	**370**	10,837
Scholarships	**17,500**	9,900
Books	**5,324**	-
Essay and Translation	**25,000**	-
	197,374	192,497
Support costs		
Management		
Administration expenses	**40**	40
Consultancy	**2,000**	-
Bank charges	**109**	75
	2,149	115
Governance costs		
Accountancy fees	**1,920**	2,160
Legal fees	**2,426**	2,400
	4,346	4,560
Total resources expended	**203,869**	197,172
Net (expenditure)/income	**(164,801)**	47,343

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 13628938 (England and Wales)
REGISTERED CHARITY NUMBER: 1196502

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER 2023

FOR

THE ROGER SCRUTON LEGACY FOUNDATION UK

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

THE ROGER SCRUTON LEGACY FOUNDATION UK

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30TH SEPTEMBER 2023**

TRUSTEES	Lady Douglas-Home J N C Gaisman KC Dr S C P Hughes Professor J T W Orr Lady Scruton
REGISTERED OFFICE	Third Floor 20 Old Bailey London EC4M 7AN
REGISTERED COMPANY NUMBER	13628938 (England and Wales)
REGISTERED CHARITY NUMBER	1196502
INDEPENDENT EXAMINER	Martin and Company 25 St Thomas Street Winchester Hampshire SO23 9HJ
SOLICITORS	Withers LLP 20 Old Bailey London EC4M 7AN

The trustees who are also directors of The Roger Scruton Legacy Foundation UK ("the RSLF UK") for the purposes of the Companies Act 2006, present their report with the financial statements for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the RSLF UK are:

a) the advancement of education, in particular the education of the public in philosophy, architecture, art, music, literature, aesthetics, ethics, the history of ideas, political and legal theory, environmental issues, culture, cultural values and in the writings and philosophy of Roger Scruton; and

b) the advancement of arts, culture and heritage and in particular the advancement of the arts of music and architecture.

The Roger Scruton Legacy Foundation is an international network of institutions and scholars dedicated to furthering the philosophical and cultural achievements of the West championed in Scruton's work and is comprised of two charitable companies, the RSLF UK and The Roger Scruton Legacy Foundation, which is incorporated in the United States. Each charitable company has an independent Board of Directors.

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit. The benefits that arise from the activities of the RSLF UK are as described in the objectives and aims above.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

From 1 October 2022 to 30 September 2023, the principal activities of the RSLF UK were as follows.

1) The financing of the world premiere of the opera Anna performed at the Grange Festival. The libretto of the opera was written by Scruton and the music by composer David Matthews. The premiere attracted an audience of over 400 attendees.

2) Support for the Scrutopia Summer School by the award of three scholarships to students and young professionals for a seven-day immersive experience in Scruton's philosophy, held at the Royal Agricultural University in Wiltshire.

3) Funding of a five-day seminar at Oxford University (including lectures, discussions and cultural excursions) on Scruton's philosophy and the wider intellectual tradition in which it sits, attended by 21 undergraduate students from around the world.

4) Funding of a three-day academic conference, The Pursuit of Beauty, held at Peterhouse, University of Cambridge, which explored Scruton's philosophy of beauty in various art forms. It featured 25 speakers, including renowned philosophers and architects, and included a concert by a leading cellist. The event was attended by over 80 individuals, including 27 fellows.

5) Supporting the Scruton Society in Cambridge, and undergraduate group which organised six gatherings with academics and professionals influenced by Scruton and his work.

FINANCIAL REVIEW

Financial position

At 30th September 2023 the RSLF UK had available funds of £65,807.

Reserves policy

It is the intention of the trustees to keep sufficient reserves to cover current and future committed expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSLF UK is a charitable company limited by guarantee, incorporated on 17 September 2021 and registered as a charity on 10 November 2021. The RSLF UK was established under a Memorandum of Association which established its object and powers, and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The trustees of the RSLF UK are also directors for the purposes of charity law. As set out in the Articles of Association the existing trustees appoint new trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 5/6/24 and signed on its behalf by:

J N C Gaisman KC - Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 30TH SEPTEMBER 2023

The trustees (who are also the directors of the RSLF UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the RSLF UK and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the RSLF UK and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiner's report to the trustees of The Roger Scruton Legacy Foundation UK ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th September 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

W.A. Nixey

Will Nixey

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ UK

Date: 18 June 2024

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	Notes	Year Ended 30.9.23 Unrestricted fund £	Period 17.9.21 to 30.9.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	244,515	25,041
EXPENDITURE ON			
Charitable activities	3		
Charitable activities		197,172	6,577
NET INCOME		47,343	18,464
RECONCILIATION OF FUNDS			
Total funds brought forward		18,464	-
TOTAL FUNDS CARRIED FORWARD		65,807	18,464

The notes form part of these financial statements

BALANCE SHEET
30TH SEPTEMBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		**104,256**	22,064
CREDITORS			
Amounts falling due within one year	8	**(38,449)**	(3,600)
NET CURRENT ASSETS		**65,807**	18,464
TOTAL ASSETS LESS CURRENT LIABILITIES		65,807	18,464
NET ASSETS		65,807	18,464
FUNDS	9		
Unrestricted funds:			
General fund		65,807	18,464
TOTAL FUNDS		65,807	18,464

The RSLF UK is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the RSLF UK keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the RSLF UK as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the RSLF UK.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5/6/24 .... and were signed on its behalf by:

J N C Gaisman

....

J N C Gaisman KC - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the RSLF UK, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the RSLF UK has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the RSLF UK to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The RSLF UK is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	Year Ended 30.9.23	Period 17.9.21 to 30.9.22
	£	£
Donations	**4,515**	25,041
Grants	**240,000**	-
	244,515	25,041

Grants received, included in the above, are as follows:

	Year Ended 30.9.23	Period 17.9.21 to 30.9.22
	£	£
Mathias Corvinus Collegium	**240,000**	-

continued...

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4)	Support costs (see note 5)	Totals
	£	£	£
Charitable activities	192,497	4,675	197,172

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 30.9.23	Period 17.9.21 to 30.9.22
	£	£
Lectures, seminars and events	19,346	2,977
Oxford programme	29,729	-
Cambridge programme	29,185	-
Performance of 'Anna'	86,000	-
Planning and management	7,500	-
Travel	10,837	-
Scholarships	9,900	-
	192,497	2,977

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	115	4,560	4,675

Support costs, included in the above, are as follows:

Management

	Year Ended 30.9.23 Charitable activities	Period 17.9.21 to 30.9.22 Total activities
	£	£
Administration expenses	40	-
Bank charges	75	-
	115	-

continued...

5. **SUPPORT COSTS - continued**

Governance costs

	Year Ended 30.9.23 Charitable activities £	Period 17.9.21 to 30.9.22 Total activities £
Accountancy fees	2,160	1,200
Legal fees	2,400	2,400
	4,560	3,600

6. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th September 2023 nor for the period ended 30th September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2023 nor for the period ended 30th September 2022.

7. **STAFF COSTS**

There are no employees so consequently no staff costs have been incurred.

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Accrued expenses	38,449	3,600

9. **MOVEMENT IN FUNDS**

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	18,464	47,343	65,807
TOTAL FUNDS	18,464	47,343	65,807

continued...

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**244,515**	**(197,172)**	**47,343**
TOTAL FUNDS	**244,515**	**(197,172)**	**47,343**

Comparatives for movement in funds

	Net movement in funds £	At 30.9.22 £
Unrestricted funds		
General fund	18,464	18,464
TOTAL FUNDS	18,464	18,464

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,041	(6,577)	18,464
TOTAL FUNDS	25,041	(6,577)	18,464

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th September 2023.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH SEPTEMBER 2023

	Year Ended 30.9.23 £	Period 17.9.21 to 30.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**4,515**	25,041
Grants	**240,000**	-
	244,515	25,041
Total incoming resources	**244,515**	25,041
EXPENDITURE		
Charitable activities		
Lectures, seminars and events	**19,346**	2,977
Oxford programme	**29,729**	-
Cambridge programme	**29,185**	-
Performance of 'Anna'	**86,000**	-
Planning and management	**7,500**	-
Travel	**10,837**	-
Scholarships	**9,900**	-
	192,497	2,977
Support costs		
Management		
Administration expenses	**40**	-
Bank charges	**75**	-
	115	-
Governance costs		
Accountancy fees	**2,160**	1,200
Legal fees	**2,400**	2,400
	4,560	3,600
Total resources expended	**197,172**	6,577
Net income	**47,343**	18,464

This page does not form part of the statutory financial statements

THE ROGER SCRUTON LEGACY FOUNDATION UK

England & Wales - Charity number 1196502

Accounts

REGISTERED COMPANY NUMBER: 13628938 (England and Wales)
REGISTERED CHARITY NUMBER: 1196502

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
17 SEPTEMBER 2021 TO 30 SEPTEMBER 2022

FOR

THE ROGER SCRUTON LEGACY FOUNDATION UK

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE PERIOD 17 SEPTEMBER 2021 TO 30 SEPTEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE PERIOD 17 SEPTEMBER 2021 TO 30 SEPTEMBER 2022

TRUSTEES	Lady Douglas-Home (appointed 17.9.21) J N C Gaisman KC (appointed 17.9.21) Dr S C P Hughes (appointed 3.12.21) Professor J T W Orr (appointed 3.12.21) Lady Scruton (appointed 17.9.21)
REGISTERED OFFICE	Third Floor 20 Old Bailey London EC4M 7AN
REGISTERED COMPANY NUMBER	13628938 (England and Wales)
REGISTERED CHARITY NUMBER	1196502
INDEPENDENT EXAMINER	Martin and Company 25 St Thomas Street Winchester Hampshire SO23 9HJ
SOLICITORS	Withers LLP 20 Old Bailey London EC4M 7AN

The trustees who are also directors of The Roger Scruton Legacy Foundation UK (**"the RSLF UK"**) for the purposes of the Companies Act 2006, present their report with the financial statements for the period 17 September 2021 to 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

INCORPORATION

The RSLF UK was incorporated on 17 September 2021.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the RSLF UK are:

a) the advancement of education, in particular the education of the public in philosophy, architecture, art, music, literature, aesthetics, ethics, the history of ideas, political and legal theory, environmental issues, culture, cultural values and in the writings and philosophy of Roger Scruton; and

b) the advancement of arts, culture and heritage and in particular the advancement of the arts of music and architecture.

The Roger Scruton Legacy Foundation is an international network of institutions and scholars dedicated to furthering the philosophical and cultural achievements of the West championed in Scruton's work and is comprised of two charitable companies, the RSLF UK and The Roger Scruton Legacy Foundation, which is incorporated in the United States. Each charitable company has an independent Board of Directors.

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit. The benefits that arise from the activities of the RSLF UK are as described in the objectives and aims above.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The RSLF UK was established in September 2021. Prior to 30 September 2022, the RSLF UK has supported a one day symposium: 'Imagining a New Home for Classical Music in London'. The contribution made by the RSLF UK covered various direct costs including the creation of a video for the continuation of the project into the future.

FINANCIAL REVIEW

Financial position

At 30th September 2022 the RSLF UK had available funds of £18,464.

Reserves policy

It is the intention of the trustees to keep sufficient reserves to cover current and future committed expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSLF UK is a charitable company limited by guarantee, incorporated on 17 September 2021 and registered as a charity on 10 November 2021. The RSLF UK was established under a Memorandum of Association which established its object and powers, and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The trustees of the RSLF UK are also directors for the purposes of charity law. As set out in the Articles of Association the existing trustees appoint new trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 7th June 2023 and signed on its behalf by:

....
J N C Gaisman KC - Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE PERIOD 17 SEPTEMBER 2021 TO 30 SEPTEMBER 2022

The trustees (who are also the directors of the RSLF UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the RSLF UK and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the RSLF UK and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiner's report to the trustees of The Roger Scruton Legacy Foundation UK ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the period 17 September 2021 to 30 September 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Will Nixey

Martin and Company
25 St Thomas Street
Winchester
Hampshire
SO23 9HJ

Date: ....

THE ROGER SCRUTON LEGACY FOUNDATION UK

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD 17 SEPTEMBER 2021 TO 30 SEPTEMBER 2022

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	2	25,041
EXPENDITURE ON		
Charitable activities	3	
Charitable activities		6,577
NET INCOME		**18,464**
TOTAL FUNDS CARRIED FORWARD		**18,464**

The notes form part of these financial statements

BALANCE SHEET
30 SEPTEMBER 2022

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank		**22,064**
CREDITORS		
Amounts falling due within one year	6	**(3,600)**
NET CURRENT ASSETS		**18,464**
TOTAL ASSETS LESS CURRENT LIABILITIES		**18,464**
NET ASSETS		**18,464**
FUNDS	7	
Unrestricted funds:		
General fund		**18,464**
TOTAL FUNDS		**18,464**

The RSLF UK is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the RSLF UK keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the RSLF UK as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the RSLF UK.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorized for issue on 7th June 2023 and were signed on its behalf by:

J Gaisman

J N C Gaisman KC - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the RSLF UK, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the RSLF UK has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the RSLF UK to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The RSLF UK is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the RSLF UK. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	£
Donations	25,041

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable activities	2,977	3,600	6,577

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 September 2022.

5. STAFF COSTS

There are no employees so consequently no staff costs have been incurred.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Accrued expenses	3,600

7. MOVEMENT IN FUNDS

	Net movement in funds £	At 30.9.22 £
Unrestricted funds		
General fund	18,464	18,464
TOTAL FUNDS	18,464	18,464

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,041	(6,577)	18,464
TOTAL FUNDS	25,041	(6,577)	18,464

continued...

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 September 2022.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 17 SEPTEMBER 2021 TO 30 SEPTEMBER 2022

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	25,041
Total incoming resources	**25,041**
EXPENDITURE	
Charitable activities	
Lectures, seminars and events	2,977
Support costs	
Governance costs	
Accountancy fees	1,200
Legal fees	2,400
	3,600
Total resources expended	6,577
Net income	18,464

This page does not form part of the statutory financial statements