

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

THE ROGER SCRUTON LEGACY FOUNDATION UK

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FOR THE PERIOD 17 SEPTEMBER 2021 TO 30 SEPTEMBER 2022

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THE ROGER SCRUTON LEGACY FOUNDATION UK

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 ROGER SCRUTON LEGACY FOUNDATION UK

REPORT OF THE TRUSTEES

FOR THE PERIOD 17 SEPTEMBER 2021 TO 30 SEPTEMBER 2022

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.

THE ROGER SCRUTON LEGACY FOUNDATION UK

REPORT OF THE TRUSTEES

FOR THE PERIOD 17 SEPTEMBER 2021 TO 30 SEPTEMBER 2022

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



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

THE ROGER SCRUTON LEGACY FOUNDATION UK

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**

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	<u>25,041</u>
 EXPENDITURE ON		
Charitable activities	3	
Charitable activities		<u>6,577</u>
 NET INCOME		<u>18,464</u>
 TOTAL FUNDS CARRIED FORWARD		<u>18,464</u>

The notes form part of these financial statements

THE ROGER SCRUTON LEGACY FOUNDATION UK

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		<u>18,464</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,464</u>
NET ASSETS		<u>18,464</u>
FUNDS	7	
Unrestricted funds:		
General fund		<u>18,464</u>
TOTAL FUNDS		<u>18,464</u>

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 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	£ <u>25,041</u>
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THE ROGER SCRUTON LEGACY FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 17 SEPTEMBER 2021 TO 30 SEPTEMBER 2022

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable activities	<u>2,977</u>	<u>3,600</u>	<u>6,577</u>

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	£ <u>3,600</u>
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7. MOVEMENT IN FUNDS

	Net movement in funds £	At 30.9.22 £
Unrestricted funds		
General fund	<u>18,464</u>	<u>18,464</u>
TOTAL FUNDS	<u>18,464</u>	<u>18,464</u>

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

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

8. RELATED PARTY DISCLOSURES

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

THE ROGER SCRUTON LEGACY FOUNDATION UK

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

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

This page does not form part of the statutory financial statements