

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

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12

THE ROGER SCRUTON LEGACY FOUNDATION UK

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 ROGER SCRUTON LEGACY FOUNDATION UK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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.

THE ROGER SCRUTON LEGACY FOUNDATION UK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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.

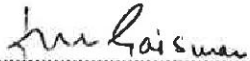
Recruitment and appointment of new trustees

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

THE ROGER SCRUTON LEGACY FOUNDATION UK

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

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').

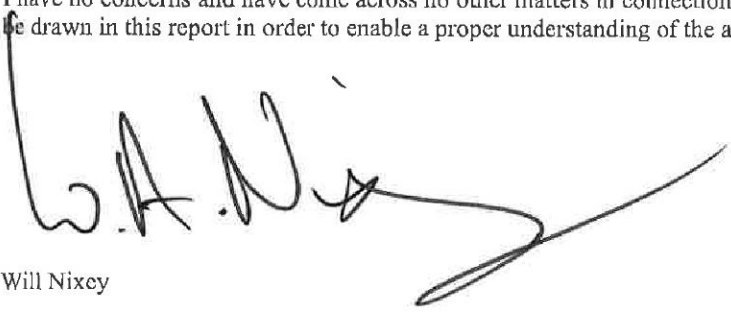
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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



Will Nixey

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

Date:

18th June 2024

THE ROGER SCRUTON LEGACY FOUNDATION UK

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

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

The notes form part of these financial statements

THE ROGER SCRUTON LEGACY FOUNDATION UK

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		<u>65,807</u>	<u>18,464</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,807</u>	<u>18,464</u>
NET ASSETS		<u>65,807</u>	<u>18,464</u>
FUNDS	9		
Unrestricted funds:			
General fund		<u>65,807</u>	<u>18,464</u>
TOTAL FUNDS		<u>65,807</u>	<u>18,464</u>

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 5.11.23..... and were signed on its behalf by:



J N C Gaisman KC - Trustee

The notes form part of these financial statements

THE ROGER SCRUTON LEGACY FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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	<u>240,000</u>	<u>-</u>
	<u>244,515</u>	<u>25,041</u>

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	<u>240,000</u>	<u>-</u>

THE ROGER SCRUTON LEGACY FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

3. CHARITABLE ACTIVITIES COSTS

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

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	<u>9,900</u>	-
	<u>192,497</u>	<u>2,977</u>

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities	<u>115</u>	<u>4,560</u>	<u>4,675</u>

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	<u>75</u>	-
	<u>115</u>	-

THE ROGER SCRUTON LEGACY FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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
	<u>4,560</u>	<u>3,600</u>

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	<u>38,449</u>	<u>3,600</u>

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
	<u>18,464</u>	<u>47,343</u>	<u>65,807</u>
TOTAL FUNDS	<u>18,464</u>	<u>47,343</u>	<u>65,807</u>

THE ROGER SCRUTON LEGACY FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2023

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
	<u>244,515</u>	<u>(197,172)</u>	<u>47,343</u>
TOTAL FUNDS	<u>244,515</u>	<u>(197,172)</u>	<u>47,343</u>

Comparatives for movement in funds

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

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
	<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>

10. RELATED PARTY DISCLOSURES

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

THE ROGER SCRUTON LEGACY FOUNDATION UK

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	<u>240,000</u>	<u>-</u>
	<u>244,515</u>	<u>25,041</u>
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	<u>9,900</u>	<u>-</u>
	<u>192,497</u>	<u>2,977</u>
Support costs		
Management		
Administration expenses	40	-
Bank charges	<u>75</u>	<u>-</u>
	<u>115</u>	<u>-</u>
Governance costs		
Accountancy fees	2,160	1,200
Legal fees	<u>2,400</u>	<u>2,400</u>
	<u>4,560</u>	<u>3,600</u>
Total resources expended	<u>197,172</u>	<u>6,577</u>
Net income	<u>47,343</u>	<u>18,464</u>

This page does not form part of the statutory financial statements

