

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

THE ROGER SCRUTON LEGACY FOUNDATION UK

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FOR THE YEAR ENDED 30TH SEPTEMBER 2024

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THE ROGER SCRUTON LEGACY FOUNDATION UK

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**

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

THE ROGER SCRUTON LEGACY FOUNDATION UK

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

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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

THE ROGER SCRUTON LEGACY FOUNDATION UK

BALANCE SHEET
30TH SEPTEMBER 2024

		2024	2023
		Unrestricted	Total
		fund	funds
	Notes	£	£
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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2024**

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
	<u>39,068</u>	<u>244,515</u>

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

	2024	2023
	£	£
Mathias Corvinus Collegium	-	240,000

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

3. CHARITABLE ACTIVITIES COSTS

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

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	-
	<u>197,374</u>	<u>192,497</u>

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities	<u>2,149</u>	<u>4,346</u>	<u>6,495</u>

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
	<u>2,149</u>	<u>115</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

5. SUPPORT COSTS - continued
Governance costs

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

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	<u>6,210</u>	<u>-</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued expenses	<u>132,266</u>	<u>38,449</u>

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	<u>65,807</u>	<u>(164,801)</u>	<u>(98,994)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

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	<u>39,068</u>	<u>(203,869)</u>	<u>(164,801)</u>

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

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

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	<u>18,464</u>	<u>(117,458)</u>	<u>(98,994)</u>

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	<u>283,583</u>	<u>(401,041)</u>	<u>(117,458)</u>

11. RELATED PARTY DISCLOSURES

During this financial year £26,824 was paid to Sundeley 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
	<u>39,068</u>	<u>244,515</u>
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	-
	<u>197,374</u>	<u>192,497</u>
Support costs		
Management		
Administration expenses	40	40
Consultancy	2,000	-
Bank charges	109	75
	<u>2,149</u>	<u>115</u>
Governance costs		
Accountancy fees	1,920	2,160
Legal fees	2,426	2,400
	<u>4,346</u>	<u>4,560</u>
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