

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

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FOR THE YEAR ENDED 30TH SEPTEMBER 2025

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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

THE ROGER SCRUTON LEGACY FOUNDATION UK

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.

THE ROGER SCRUTON LEGACY FOUNDATION UK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 30TH SEPTEMBER 2025

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.

26 Jun 2026

Approved by order of the board of trustees on 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 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, FCA

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

Date: 29 June 2026

THE ROGER SCRUTON LEGACY FOUNDATION UK

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

		2025	2024
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
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

		2025	2024
		Unrestricted	Total
		fund	funds
		£	£
CURRENT ASSETS	Notes		
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

- 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 .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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

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	-
	<u>277,000</u>	<u>39,068</u>

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

	2025	2024
	£	£
Mathias Corvinus Collegium	<u>272,500</u>	<u>-</u>

THE ROGER SCRUTON LEGACY FOUNDATION UK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

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

THE ROGER SCRUTON LEGACY FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

6. SUPPORT COSTS - continued
Governance costs

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

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	14,561	132,266
	<u>14,561</u>	<u>132,266</u>

11. MOVEMENT IN FUNDS

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

THE ROGER SCRUTON LEGACY FOUNDATION UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH SEPTEMBER 2025

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	<u>278,350</u>	<u>(124,744)</u>	<u>153,606</u>

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

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

12. RELATED PARTY DISCLOSURES

During this financial year £1,000 was paid to Sundeley 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

