

# **THE MARK SCOTT FOUNDATION**

**Financial Statements**

**For the year ended**

**31 July 2025**

Charity Registration number SC025254

**THE MARK SCOTT FOUNDATION  
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FOR THE YEAR ENDED 31 JULY 2025**

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**THE MARK SCOTT FOUNDATION  
CHARITY INFORMATION  
FOR THE YEAR ENDED 31 JULY 2025**

**THE TRUSTEES**



**REGISTERED OFFICE**



**ACCOUNTANTS**

Benham Conway & Co  
16 Royal Crescent  
Glasgow  
G3 7SL

**BANKERS**

Bank of Scotland  
167-201 Argyle Street  
Glasgow  
G2 8BU

**REGISTERED CHARITY NUMBER**

SC025254



# **THE MARK SCOTT FOUNDATION REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025**

The Trustees present their report and the financial statements of The Mark Scott Foundation for the year ended 31 July 2025.

The Mark Scott Foundation is a charity registered in Scotland (SC025254) whose mission is to help young people in Scotland discover their own talents so they can build confidence in themselves, break down barriers between each other and contribute to the community in which they live.

## **Structure governance and management**

The Trustees of The Mark Scott Foundation operate as a Group to set the Foundation's strategy and to monitor implementation. Day to day management of the Foundation's operations has been delegated to individual Trustees. Since 2004 the Foundation's principal objective has been to support and develop The Mark Scott Leadership for Life Award ("the Award").

With effect from 1 July 2012, The Outward Bound Trust assumed full responsibility for the strategy and delivery of the Award. The Outward Bound Trust is a charity registered in Scotland (SC040341) and in England and Wales (1128090).

From that date the strategy of the Trustees has been to provide financial support for the Award.

The Trustees each year review the activities of The Mark Scott Foundation and receive and consider reports from The Outward Bound Trust about the Award. The Trustees also attend events which form part of the Award programme.

## **The Trustees**

The Trustees who served during the year were as follows:



Sadly, [REDACTED] died on 25 October after a long illness. [REDACTED] was appointed a Trustee in 2013 and provided accountancy and other services to The Mark Scott Foundation since 2004. Iain contributed hugely to development and delivery of the strategic objectives of The Mark Scott Foundation before and after his appointment as a Trustee. Since 2008 The Mark Scott Foundation has held a fund raising Golf event at Prestwick Golf Club, Ayrshire. The event was Iain's idea and has resulted in donations in excess of £762,000 to support The Mark Scott Leadership for Life Award. On 24 October 2024 [REDACTED] appointed a Trustee of The Mark Scott Foundation.



**THE MARK SCOTT FOUNDATION  
REPORT OF THE TRUSTEES (continued)  
FOR THE YEAR ENDED 31 JULY 2025**

**Achievements and performance**

**The Mark Scott Leadership for Life Award**

The Mark Scott Leadership for Life Award is inspired by the life of Mark Scott, a 16 year old schoolboy who was murdered in 1995 in an unprovoked sectarian attack. The Award helps 16 to 18 year old final year school pupils in Scotland develop their own talents so they can raise their aspiration and confidence, break down barriers between each other (including racial and sectarian differences) and contribute to the community where they live. The programme comprises a five-day residential course where the young people acquire personal development and leadership skills. On return to their homes, participants from different backgrounds work together in a group over a period of months to identify, organise and deliver a project that benefits their local community.

The Award was introduced in 1998 and, until July 2012, The Mark Scott Foundation and The Outward Bound Trust worked together to develop the Award. In 2012 The Mark Scott Foundation and The Outward Bound Trust agreed that, with effect from July 2012, The Outward Bound Trust would take over full responsibility for the strategy and delivery of the Award. They also agreed that The Outward Bound Trust would in the immediately following three years increase the number of participants taking part in the Award and would seek to continue the Award for at least a further two years thereafter. The Trustees of The Mark Scott Foundation are pleased to note that The Outward Bound Trust achieved those objectives and that, in the period from May 2024 to April 2025, 157 participants started the programme of whom 145 received The Mark Scott Leadership for Life Award. Participants in the Award from 48 schools across Central Scotland were involved in the programme and delivered 26 community projects benefitting more than 2,600 persons in their local communities.

In the year ended 31 July 2025, 54% of participants in the Award lived within the 30% most deprived communities in Scotland. 14% resided within deciles four, five and six as outlined in the Scottish Index for Multiple Deprivation.

Further information about the Award and its impact on participants and local communities is in The Outward Bound Trust Reports on The Mark Scott Leadership for Life Award – <http://msfla.org>.

In the year ended 31 July 2025 The Mark Scott Foundation received donations totalling £25,625. The Mark Scott Foundation also organised a golf event which generated a further £29,079 (after deduction of the costs of staging the event) in entry fees, a fee for sponsorship of the event and donations made by persons who attended the event and by persons who were unable to attend. Donations received by The Mark Scott Foundation, funds generated in relation to the golf event and tax recovered through the Gift Aid Scheme total £63,847 and are shown as income in the Statement of Financial Activities.

Additionally The Outward Bound Trust received two payments totalling £32,200 generated in relation to the golf event.

In the year ended 31 July 2025 The Mark Scott Foundation paid £58,000 (2024: £55,000) to The Outward Bound Trust to enable young people to take part in The Mark Scott Leadership for Life Award.



**THE MARK SCOTT FOUNDATION  
REPORT OF THE TRUSTEES (continued)  
FOR THE YEAR ENDED 31 JULY 2025**

By July 2025 3,905 young people had gained the Award. In doing so they have completed 650 community projects benefitting more than 50,700 people in their local communities.

The Mark Scott Leadership for Life Award has been strongly supported by grants made by The Scottish Government. In April 2024 The Right Honorable Humza Yousaf MSP then First Minister of Scotland confirmed that the Scottish Government would continue to fund The Mark Scott Leadership for Life Award in 2024/25. The Trustees expect that the Scottish Government will continue to fund the Award in 2025/26.

In the 2025-26 Award year 151 young people are taking part in the Award.

The Mark Scott Foundation has gained hugely from the services supplied voluntarily by many people. The Trustees wish to record their gratitude for this support and for the support of funders of The Award, many of whom have done so for many years.

**Strategy and Future Plans**

The current phase of the Award covers the three year period to April 2028.

The damaging consequences of the Covid-19 pandemic on the personal development and education of many young people are becoming better understood.

Increased community tensions including sectarianism, racism and intolerance have also become more obvious recently.

The principal objectives of the Award are to:

1. develop the talents of young people, enhancing their self — confidence, aspiration, resilience and learning how to work effectively with others and
2. address divisive issues in society including racism, sectarianism and intolerance.

The Trustees of The Mark Scott Foundation believe that the need and demand for the Award have never been greater and are committed to helping young people to develop their talents and to meet the challenges they face.

The Outward Bound Trust have advanced plans for funding the Award in the 3 years from the summer of 2025 to May 2028 aiming to provide 156 participants each year with the opportunity to take part in the Award.

In January 2025 The Outward Bound Trust commenced a review to ensure the Award outcomes continue to meet the needs of young people and society in the current phase and in the next three year phase of the programme. The review considered the value of The Award in the context of Education and Youthwork frameworks in Scotland.

The output of the review was to build on the success of The Award over two decades and to state its vision, outcomes and priorities.



**THE MARK SCOTT FOUNDATION  
REPORT OF THE TRUSTEES (continued)  
FOR THE YEAR ENDED 31 JULY 2025**

These can be summarised as follows:

Through a unique combination of outdoor education and urban based community project work, the Mark Scott Leadership for Life Award will;

- Deliver purposeful significant and positive change in the skills and attributes of young people across Central Scotland
- Break down social, cultural and religious barriers
- Improve the lives of members of their community
- Support young people to thrive in adulthood and contribute to a just and caring society

The Outward Bound Trust are now focused on securing new multi-year funding partners to support the current three year phase of the programme to sustain the number of young people participating at 156 each year. In addition, they are using the evaluation and recent accreditation with the Scottish Credit and Qualifications Framework to raise the profile of The Award in their youthwork and education networks supported by YouthLink Scotland, the national youthwork agency and Education Scotland.

The Mark Scott Foundation plan to continue to support the Award through fund raising and participating in events to promote the Award.

**In conclusion**

The Award commenced in 1998 and has operated every year since. In 1998 12 young people from 2 schools took part and completed 2 community Projects. In the Award year 2024/25 157 participants from 48 schools took part in the Award of whom 145 completed the programme and received the Award. 26 Community Projects were also completed benefitting more than 2,600 people in their local communities.

The Award has achieved a very positive reputation in Scotland and plays a significant role in Central Scotland.

At a time when the need and demand for the Award are greater than ever it continues to provide a unique combination of outdoor learning and community based project work and is valued highly by participants, their families, schools, community groups and funders.

The Mark Scott Foundation looks forward to continuing to support the Award in the current phase 2025-28 building on the success which has been achieved.

**THE MARK SCOTT FOUNDATION  
REPORT OF THE TRUSTEES (continued)  
FOR THE YEAR ENDED 31 JULY 2025**

**Independent Examiner**

The Trustees have appointed John F Mason CA as independent examiner.

**Signed by the order of Trustees**





**THE MARK SCOTT FOUNDATION  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2025**

	Notes	2025	2024
		£	£
<b>INCOME</b>			
Donations	2	25,625	25,372
Golf event	3	35,690	36,340
Tax recoverable		2,532	1,921
<b>Total Income</b>		<b>63,847</b>	<b>63,633</b>
<b>EXPENDITURE</b>			
<b>Charitable Activities</b>			
Awards and donations	4	58,000	55,000
<b>Cost of generating funds</b>			
Golf event		6,611	7,309
Accountancy		396	240
Legal costs		320	0
<b>Total Expenditure</b>		<b>65,327</b>	<b>62,549</b>
<b>NET SURPLUS / (DEFICIT)</b>		<b>(1,480)</b>	<b>1,084</b>
<b>FUNDS STATEMENT</b>			
Funds brought forward		7,742	6,658
<b>Unrestricted funds carried forward</b>		<b>6,262</b>	<b>7,742</b>

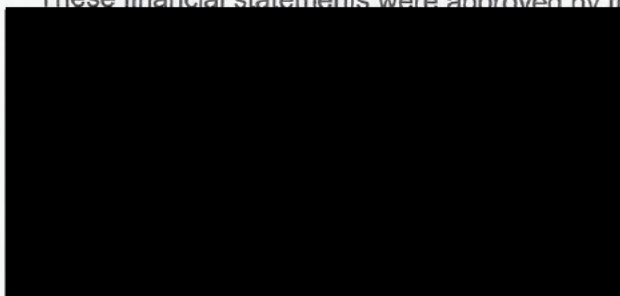
**THE MARK SCOTT FOUNDATION  
BALANCE SHEET  
FOR THE YEAR ENDED 31 JULY 2025**

	Notes	2025 £	2024 £
<b>CURRENT ASSETS</b>			
Cash at bank		6,958	8,042
<b>Total Assets</b>		<u>6,958</u>	<u>8,042</u>
<b>CURRENT LIABILITIES</b>			
Accruals		696	300
<b>Total Liabilities</b>		<u>696</u>	<u>300</u>
<b>NET CURRENT ASSETS</b>		6,262	7,742
<b>REPRESENTED BY</b>			
<b>Unrestricted funds</b>	10	<u>6,262</u>	<u>7,742</u>

The Trustees acknowledge their responsibilities for:

- i. Ensuring that the Foundation keeps proper accounting records, and
- ii. Preparing accounts which give a true and fair view of the state of affairs of the Foundation as at the end of the financial year and of its surplus or deficiency for the financial year in accordance with the requirements of Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

These financial statements were approved by the Trustees and are signed on their behalf by:





**THE MARK SCOTT FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

**1. ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements are prepared under the historical cost convention, and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102) 2nd edition, applicable UK Accounting Standards and the Charities Accounts (Scotland) Regulations 2006.

**Income**

Voluntary income including donations, gifts and legacies and grants that provide funding or are of a general nature are recognised when they are incurred. Investment income is recognised on a receivables basis.

**Expenditure**

Expenditure is included in the Statement of Financial Activities (SOFA) on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure. Expenditure including any VAT which cannot be recovered is reported as part of the expenditure to which it relates. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including the accountancy fees. All costs are allocated among the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

**Grant Making Policy**

Expenditure on grants or awards is recorded once the trust has made an unconditional offer to award the grant and this is communicated to the beneficiary or has been paid.

**Fund accounting**

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

**2. DONATIONS**

Donations totaling £25,625 (2024, £25,372) were received.

**3. GOLF EVENT**

In addition the Golf Event generated £35,690 (2024, £36,340) from entry fees, a fee for sponsorship of the event, donations made by persons who attended the event and by persons who were unable to attend.

**4. AWARDS**

During the period the Trustees awarded £58,000 (2024, £55,000) in respect of participants in The Mark Scott Leadership for Life Award Programme.

**5. TAXATION**

The Foundation is recognised by HMRC as a charity and is exempt from corporation tax on its charitable activities.



**THE MARK SCOTT FOUNDATION  
NOTES TO FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 JULY 2025**

**6. TRUSTEE REMUNERATION**

No Trustees or any persons connected with them have received any remuneration in the year ended 31 July 2025 nor for the year ended 31 July 2024.

**7. TRUSTEE EXPENSES**

No Trustees were reimbursed for expenses incurred in the performance of his duties for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**8. STAFF COSTS AND EMOLUMENTS**

No person is directly or indirectly employed by the Foundation.

**9. UNRESTRICTED FUNDS**

**Leadership for Life**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Opening balance at 1 August	<b>7,742</b>	6,658
Net Surplus / (Deficit) for year	<b>(1,480)</b>	1,084
Closing balance at 31 July	<u><b>6,262</b></u>	<u><b>7,742</b></u>

The unrestricted funds has been established to ensure adequate resources exist for key areas of operation.



**THE MARK SCOTT FOUNDATION  
INDEPENDENT EXAMINER'S REPORT TO  
THE TRUSTEES OF THE MARK SCOTT FOUNDATION  
FOR THE YEAR ENDED 31 JULY 2025**

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 8 and 9 and the accounting policies set out on page 10 and 11.

**Respective Responsibilities of Trustees and Independent Examiner**

The charity's trustees are responsible for the preparation of the account in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts kept with those records.

It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

- i. to keep accounting records in accordance with Section 4d(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- ii. to prepare accounts which accord with the accounting records, comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

