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THE MARK SCOTT FOUNDATION

Financial Statements

For the year ended

31 July 2024

Charity Registration Number SC025254

**THE MARK SCOTT FOUNDATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

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THE MARK SCOTT FOUNDATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024


THE TRUSTEES



REGISTERED OFFICE

66 Langside Drive
Glasgow
G43 2ST

ACCOUNTANTS


Chartered Accountant
227 West George Street
Glasgow
G2 2ND

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 2024**

The Trustees present their report and the financial statements of The Mark Scott Foundation for the year ended 31 July 2024.

Structure, governance and management, Achievements and Performance

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 and Governance

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").

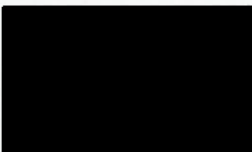
With effect from 1 July 2012 The Outward Bound Trust assumed full responsibility for the strategy and delivery of the Award. The Outward Bound Trust is a charity registered in Scotland (SC040341) and in England and Wales (1128090).

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 2024 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 [redacted] idea and has resulted in donations in excess of £695,000 to support The Mark Scott Leadership for Life Award. The event will be held again in 2025 and is one of the many legacies of [redacted] talents and his significant contributions to society. [redacted] will be sorely missed.

On 24 October 2024 [redacted] – brother of Mark Scott – was appointed a Trustee of The Mark Scott Foundation.

THE MARK SCOTT FOUNDATION
REPORT OF THE TRUSTEES *(continued)*
FOR THE YEAR ENDED 31 JULY 2024

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 2023 to April 2024, 157 participants started the programme of whom 140 received The Mark Scott Leadership for Life Award. Participants in the Award from 53 schools across Central Scotland were involved in the programme and delivered 25 community projects benefitting more than 48,100 persons in their local communities.

In the year ended 31 July 2024 50% of participants in the Award lived within the 30% most deprived communities in Scotland. 22% 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://mslfla.org>.

In the year ended 31 July 2024 The Mark Scott Foundation received donations totalling £25,372 The Mark Scott Foundation also organised a golf event which generated a further £36,340 in entry fees, a fee for sponsorship of the event and donations made by persons who attended the event and by persons who were

THE MARK SCOTT FOUNDATION
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 JULY 2024

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 £63,633 and are shown as income in the Statement of Financial Activities.

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

In the 2024-25 Award year 156 young people are taking part in the Award.

By July 2024 3,761 young people had gained the Award. In doing so they have completed more than 624 community projects benefitting more than 48,100 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 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

The current phase of the Award covers the three year period to April 2025.

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 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 providing an opportunity for 156 participants each year 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 next three year phase of the programme. The review will also consider the value of The Award in the context of Education and Youthwork frameworks in Scotland. In 2024 the Award was accredited on the Scottish Qualifications and Credit Framework as "The Community Leadership Award", recognising the learning that takes place during the programme. This accreditation enables schools to receive recognition for their learners who complete The Community Leadership Award. This added value opens opportunities for future funding from individual schools or participating local authorities.

A formal document outlining the review process, considerations and outcome is expected to be circulated prior to the start of the 2025-26 programme. This will include existing and potential funding options for the next three year phase 2025-28.

The Mark Scott Foundation will participate in that review and remain delighted to support The Outward Bound Trust as it continues to make the Award available to participants.

THE MARK SCOTT FOUNDATION
REPORT OF THE TRUSTEES *(continued)*
FOR THE YEAR ENDED 31 JULY 2024

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 2023/24 157 participants from 53 schools took part in the Award of whom 140 completed the programme and received the Award. 25 Community Projects were also completed benefitting more than 48,100 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 into the next phase 2025-28 building on the success which has been achieved.

Independent Examiner

The Trustees have appointed [REDACTED] CA as independent examiner and that appointment will fall to be confirmed annually.

THE MARK SCOTT FOUNDATION
REPORT OF THE TRUSTEES *(continued)*
FOR THE YEAR ENDED 31 JULY 2024

Signed by order of the Trustees



Chairman
The Mark Scott Foundation

Date 4 March 2025

Principal Office

66 Langside Drive
Newlands
Glasgow
G43 2ST

THE MARK SCOTT FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	Note	2024	2023
		£	£
INCOME			
Donations	2	25,372	26,090
Golf Event	3	36,340	28,475
Tax Recoverable		1,921	-
		<u>63,633</u>	<u>54,565</u>
EXPENDITURE			
Charitable activities			
Awards and donations	4	55,000	45,000
Cost of generating funds			
Golf Event		7,308	8,016
Accountancy		<u>240</u>	<u>300</u>
		62,548	53,316
NET SURPLUS/(DEFICIT)		<u>1,085</u>	<u>1,249</u>
FUNDS STATEMENT			
Funds brought forward		6,658	5,409
Unrestricted funds carried forward		<u>7,743</u>	<u>6,658</u>

THE MARK SCOTT FOUNDATION
BALANCE SHEET
FOR THE YEAR ENDED 31 JULY 2024

	<i>Note</i>	<u>2024</u>	<u>2023</u>
		<u>£</u>	<u>£</u>
CURRENT ASSETS			
Cash at bank		8,042	6,958
Total Assets		<u>8,042</u>	<u>6,958</u>
CURRENT LIABILITIES			
Accruals		300	300
Total Liabilities		<u>300</u>	<u>300</u>
NET CURRENT ASSETS		7,742	6,658
REPRESENTED BY			
Designated funds	10	<u>7,742</u>	<u>6,658</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:



Date: 4 March 2025

THE MARK SCOTT FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

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 receivable basis.

Expenditure

Expenditure is included in the Statement of Financial Activities 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.

2. Donations

Donations totalling £25,372 were received.

3. Golf Event

In addition the Golf Event generated £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 £55,000 in respect of participants in The Mark Scott Leadership for Life Award Programme.

THE MARK SCOTT FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
FOR THE YEAR ENDED 31 JULY 2024

5.NET INCOME

Net Income is stated after charging:

	2024	2023
	£	£
Trustees emoluments	-	-
Awards and Donations	55,000	45,000

6.TAXATION

The Foundation is recognised by HMRC as a charity.

7.TRUSTEE REMUNERATION

No Trustees or any persons connected with them have received any remuneration in the year ended 31 July 2023.

8.TRUSTEE EXPENSES

No Trustees were reimbursed for expenses incurred in the performance of his or her duties.

9.STAFF COSTS AND EMOLUMENTS

No person is directly or indirectly employed by the Foundation.

THE MARK SCOTT FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
FOR THE YEAR ENDED 31 JULY 2024

10.DESIGNATED FUNDS

Leadership for Life

	2024	2023
	£	£
Opening balance at 1 August	6,658	5,409
Net Surplus/(Deficit) for year	1,085	1,249
Closing balance at 31 July	<u>7,743</u>	<u>6,658</u>

The designated fund has been established to ensure adequate resources exist for key areas of operation.

THE MARK SCOTT FOUNDATION
INDEPENDENT EXAMINERS REPORT TO
THE TRUSTEES OF THE MARK SCOTT FOUNDATION
FOR THE YEAR ENDED 31 JULY 2024

I report on the accounts of the charity for the year ended 31 July 2024 which are set out on pages 10 and 11 and the accounting policies set out on page 12.

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts 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 44(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.



Chartered Accountant
227 West George Street
Glasgow
G2 2ND

Date 13th March 2025