



School Mock Court Case Project SCIO

RECEIPTS AND PAYMENTS ACCOUNTS

For the Year ended 1 August 2024

Charity No: SC043342

School Mock Court Case Project

Year ended 1 August 2024

Contents	Page
Trustees' Annual Report	1
Report of Independent Examiner	4
Receipts and Payments Accounts	5
Statement of Balances	6
Notes and Accounting Policies	7

**School Mock Court Case Project
Trustees' Annual Report
For the year ended 1 August 2024**

Reference and Administrative Information

Charity Name: School Mock Court Case Project

Charity Number: SC043342

Address:

Trustees:

Independent Examiner:

Hollis Accounting Limited
Chartered Accountants
3 Melville Crescent
Edinburgh
EH3 7HW

Bankers:

Royal Bank of Scotland
Edinburgh St Andrew Square
St Andrew Square
Edinburgh
EH2 2AD

School Mock Court Case Project

Trustees' Annual Report (continued)

For the year ended 1 August 2024

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 6 August 2012. The Charity is administered in accordance with the terms of its constitution.

Recruitment and Appointment of Trustees

There shall be no less than three and no more than five trustees. The rules that govern the appointment and retirement of trustees are;

- a) At the first AGM, one third of the charity trustees shall retire from office; the question of which of them is to retire shall be determined by some random method.
- b) A charity trustee retiring at an AGM will be deemed to have been re-selected unless: he/she advises the Board prior to the conclusion of the AGM that he/she does not wish to be re-appointed as a charity trustee; or an election process was held at the AGM and they are among those elected/re-elected through that process; or a resolution was put to the AGM and was carried.
- c) In addition to their powers, the Board may at any time appoint any non-member of the organisation to be a charity trustee either on the basis that he/she has contact in the course of activities, or specialist experience and skills which would assist the Board.

Objectives and Activities

Charitable purpose

The objective of the charity is to advance the education and experience of children in accordance with the curriculum for excellence by conducting a series of mock court cases in which the beneficiaries shall participate with assistance from various members of the legal profession.

Activities

The area of benefit is the whole of Scotland and the surrounding areas. The organisation shall promote its activities to people within the area to benefit who are pupils in primary and senior schools within Scotland and the surrounding area. These pupils are the beneficiaries of the charity.

Achievements and Performance

The School Mock Court Project continues providing our Mock Court programmes to primary and secondary school students across Scotland. These programmes provides valuable insight into the judiciary and demystifies the courts for participants. Participating students are provided with the opportunity, resources, and tutoring to allow them to engage with sophisticated legal concepts, examine evidence, draft pleadings, and argue in real courts in front of real judges. This is an excellent opportunity for the participants to develop their critical thinking, reasoning, investigative, and public speaking skills. Furthermore, with our funding we have been developing a new broadening general education programme focused on STEM learning which is currently being piloted in 3 schools in the Glasgow area. This programme is one which we are closely collaborating with the Glasgow City Council's education department, as they are keen to implement the completed programme across all their secondary schools. We have also been pursuing our objective of becoming accredited and able to offer recognised educational certifications, to this end we have been developing a relationship with Edinburgh Napier University by means of a summer school programme which is still in early stages.

School Mock Court Case Project

Trustees' Annual Report (continued) For the year ended 1 August 2024

This summer school would provide secondary school students considering whether tertiary education is for them to experience a taster of life at university and will allow them to make more informed decisions. We conduct a lot of work to benefit students from deprived areas, primarily our programmes are delivered to state schools, and we are delighted to see the impact that the programme has on the students. Many participants enter the programme thinking that the courts are a place that send people to prison, and emerge understanding that the role of the courts is to protect all people.

Financial Review

The charity had a surplus of £1,115 for the year (2023: deficit £3,215).

Reserves Policy

The reserves at 1 August 2024 are £10,550 (2023: £9,435). The current level of reserves held is for use by the organisation in forthcoming years in order to meet its objectives.

Donated Facilities and Services

Chamberlain McBain Ltd has previously donated work space and staff, together with paying for many operational costs to assist the project to a value of £nil (2023: £26,570).

 Trustee, is a Director of Chamberlain McBain Ltd.

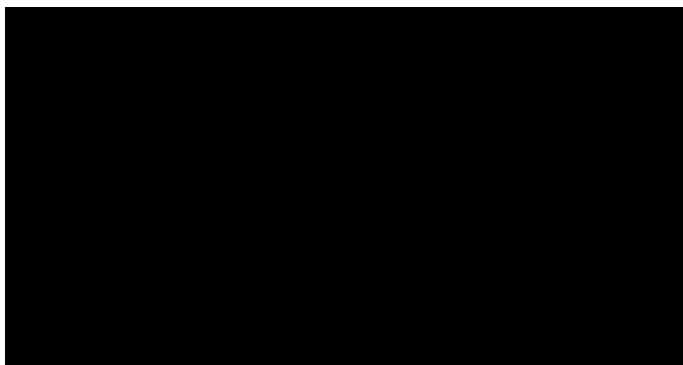
Plans for Future Periods

The trustees are committed to maintaining and improving the services currently provided.

Statement of Trustees' Responsibilities

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Charity during the financial year. The trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Charity at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Charity and must take reasonable steps for the prevention and / or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Date: 28.01.25

Date: 27.1.25

Independent Examiner's Report to School Mock Court Case Project

I report on the accounts of the charity for the year ending 1 August 2024 which are set out on pages 5 to 8.

Respective responsibilities of trustees and 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) (d) 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

An examination is 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 presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any 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.

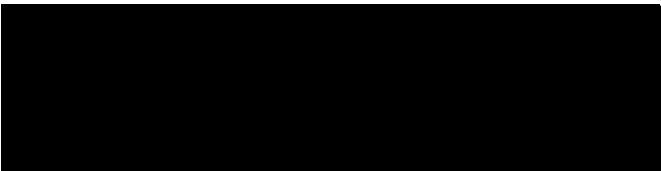
Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - o to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - o to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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



Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Date:

30/1/2025

School Mock Court Case Project
Receipts and Payments Accounts
Year ending 1st August 2024

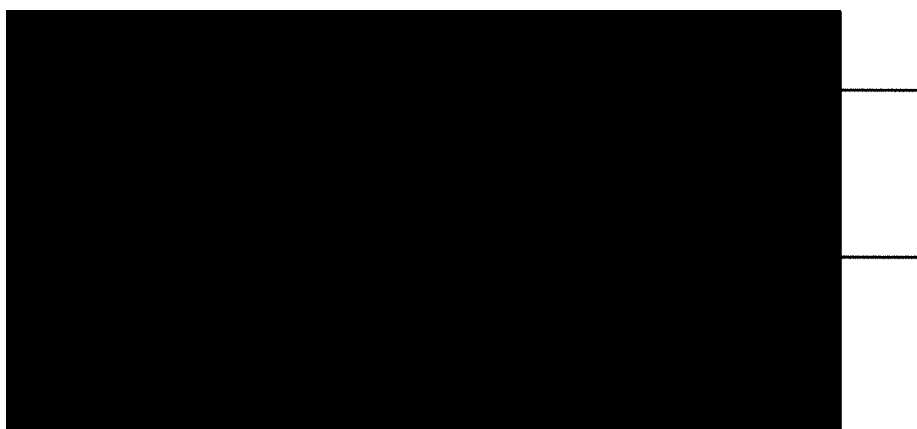
	Notes	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	4	£	£	£	£
Receipts					
Donations (incl Gift Aid)		1,000	-	1,000	528
Grants		6,000	-	6,000	22,500
Activities for generating funds		-	-	-	-
Charitable activities		5,470	-	5,470	4,752
Bank Interest		105	-	105	37
Other income		890	-	890	20
Loan received		-	-	-	2,300
Total Receipts		<u>13,465</u>	<u>-</u>	<u>13,465</u>	<u>30,137</u>
Payments	5				
Cost of charitable activities		10,550	-	10,550	33,352
Loan repayment		1,800	-	1,800	-
Total Payments		<u>12,350</u>	<u>-</u>	<u>12,350</u>	<u>33,352</u>
Net receipts/(payments)		1,115	-	1,115	(3,215)
Transfers between funds		-	-	-	-
Surplus/(deficit) for the year		<u>1,115</u>	<u>-</u>	<u>1,115</u>	<u>(3,215)</u>

School Mock Court Case Project
Statement of Balances
Year ending 1st August 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Opening cash at bank and in hand	7,782	1,653	9,435	12,650
Movement in Year:				
Surplus/(deficit) for the year	1,115	-	1,115	(3,215)
Balances carried forward	<u>8,897</u>	<u>1,653</u>	<u>10,550</u>	<u>9,435</u>
Bank & Deposit Balances				
Current Accounts	8,897	1,653	10,550	9,435
Balances at 1st August 2024	<u>8,897</u>	<u>1,653</u>	<u>10,550</u>	<u>9,435</u>
Other assets				
Debtors - Participation Fees	-	-	-	970
Balances at 1st August 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>970</u>
Liabilities				
Independent Examiner's Fee	1,080	-	1,080	766
Other creditors	2,366	-	2,366	2,300
PAYE	216	-	216	136
Balances at 1st August 2024	<u>3,662</u>	<u>-</u>	<u>3,662</u>	<u>3,202</u>

The Accounts were approved by the Charity on.....28 January.....2025

For and on behalf of all the trustees



School Mock Court Case Project

Notes to the Accounts for the year ending 1st August 2024

1. Accounting Policy

The accounts have been prepared on a receipts and payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Funds are classified as either restricted or unrestricted, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.

3. Related party transactions

No remuneration was paid to the trustees or any connected persons during the year (2023: £Nil).

Chamberlain McBain Ltd has previously donated work space and staff, together with paying for many operational costs to assist the project to a value of £nil (2023: £26,570). Last year Chamberlain McBain Ltd loaned the School Mock Court Case Project £2,300 (2023:£2,300). This year £1,800 of this was repaid leaving a balance of £500 [REDACTED], Trustee, is a Director of Chamberlain McBain Ltd.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
4. Analysis of Receipts				
Voluntary Income				
Donations	1,000	-	1,000	528
	1,000	-	1,000	528
Charitable activities				
Participation Fees	5,470	-	5,470	4,752
Other income	-	-	-	-
	5,470	-	5,470	4,752
Activities for generating funds				
Sales	-	-	-	-
Other income	-	-	-	-
	-	-	-	-
Grants Received	6,000	-	6,000	22,500
			-	-
	6,000	-	6,000	22,500
Other receipts				
Bank interest	105	-	105	37
Loan received	-	-	-	2,300
Other income	890	-	890	20
	995	-	995	2,357
Total Receipts	13,465	-	13,465	30,137

School Mock Court Case Project

Notes to the Accounts for the year ending 1st August 2024 (continued)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
5. Analysis of Payments				
Charitable Activities				
Charity expenses	1,263	-	1,263	3,845
Travel	-	-	-	285
Salaries	4,219	-	4,219	23,119
Hire rental	4,721	-	4,721	5,069
Insurance	347	-	347	338
Fundraising activities	-	-	-	-
Independent Examiner's fee	-	-	-	696
Other governance costs	-	-	-	-
Total cost of Charitable activities	10,550	-	10,550	33,352
Other payments				
Loan repayment	1,800	-	1,800	-
Total Payments	12,350	-	12,350	33,352

	As at 2 Aug 2023 £	Receipts £	Payments £	As at 1 Aug 2024 £
6. Movements in funds				
Unrestricted Funds	7,782	13,465	12,350	8,897
Restricted Funds				
IT Fund	-	-	-	-
World Education Programme	1,653	-	-	1,653
Speciality Day	-	-	-	-
Total Funds	9,435	13,465	12,350	10,550

The charity had no transfer of funds in the year 2024 or 2023.

Unrestricted Funds

To be used for any purpose which cannot be paid for by any of the other funds.

Restricted Funds

World Education Programme

This programme has been suspended therefore Funds will be carried forward.