

School Mock Court Case Project SCIO

RECEIPTS AND PAYMENTS ACCOUNTS

For the Year ended 1 August 2025

Charity No: SC043342

School Mock Court Case Project

Year ended 1 August 2025

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**School Mock Court Case Project
Trustees' Annual Report
For the year ended 1 August 2025**

Reference and Administrative Information

Charity Name: School Mock Court Case Project

Charity Number: SC043342

Address: 108 Commercial Street
Edinburgh
EH6 6NF

Trustees: Gerald Murphy Chair
Lewis Richardson Secretary
Kirsty Waughman Treasurer (resigned August 2025)
Lady Leeona Dorrian Trustee

Independent Examiner: Suzanne Graham FCCA
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 2025

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 to deliver high-quality educational experiences across Scotland. Strong uptake and demonstrable impact allowed Juniors West programme expand from one to two cohorts due to increased demand, reflecting its growing reputation and relevance. Pupils are encouraged to engage with legal concepts through practical casework, courtroom simulation, and mentoring. Developing critical thinking, public speaking, and investigative skills. The project continues building partnerships with schools, community organisations, and justice-sector contributors, such as Police Scotland, to ensure the programme remains inclusive, responsive, and deeply impactful. These developments underscore the project's role in supporting youth development and deepening understanding of the judiciary.

School Mock Court Case Project

Trustees' Annual Report (continued) For the year ended 1 August 2025

Financial Review

The charity had a deficit of £5,047 for the year (2024: surplus £1,115).

Reserves Policy

The reserves at 1 August 2025 are £5,503 (2024: £10,550). 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 £7,085 (2024: £nil).

Gerald Murphy, 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,



Mr Gerald Murphy, Trustee & Chair

Date: 17/04/2026



Mr Lewis Richardson, Trustee & Secretary

Date: 21/04/2026

Independent Examiner's Report to School Mock Court Case Project

I report on the accounts of the charity for the year ending 1 August 2025 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 Regulationshave 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.



Suzanne Graham FCCA
Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Date:



**School Mock Court Case Project
Receipts and Payments Accounts
Year ending 1st August 2025**

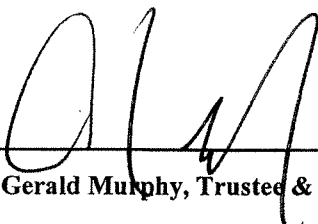
	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Receipts	4				
Donations (incl Gift Aid)		268	-	268	1,000
Grants		6,500	-	6,500	6,000
Activities for generating funds		-	-	-	-
Charitable activities		4,035	-	4,035	5,470
Bank Interest		214	-	214	105
Other income		280	-	280	890
Loan received		250	-	250	-
Total Receipts		<u>11,547</u>	<u>-</u>	<u>11,547</u>	<u>13,465</u>
Payments	5				
Cost of charitable activities		16,594	-	16,594	10,550
Loan repayment		-	-	-	1,800
Total Payments		<u>16,594</u>	<u>-</u>	<u>16,594</u>	<u>12,350</u>
Net receipts/(payments)		(5,047)	-	(5,047)	1,115
Transfers between funds		-	-	-	-
Surplus/(deficit) for the year		<u>(5,047)</u>	<u>-</u>	<u>(5,047)</u>	<u>1,115</u>

School Mock Court Case Project
Statement of Balances
Year ending 1st August 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Opening cash at bank and in hand	8,897	1,653	10,550	9,435
Movement in Year:				
Surplus/(deficit) for the year	(5,047)	-	(5,047)	1,115
Balances carried forward	<u>3,850</u>	<u>1,653</u>	<u>5,503</u>	<u>10,550</u>
Bank & Deposit Balances				
Current Accounts	3,850	1,653	5,503	10,550
Balances at 1st August 2025	<u>3,850</u>	<u>1,653</u>	<u>5,503</u>	<u>10,550</u>
Other assets				
Debtors - Participation Fees	2,091	-	2,091	-
Balances at 1st August 2025	<u>2,091</u>	<u>-</u>	<u>2,091</u>	<u>-</u>
Liabilities				
Independent Examiner's Fee	1,080	-	1,080	1,080
Other creditors	750	-	750	2,366
PAYE	-	-	-	216
Balances at 1st August 2025	<u>1,830</u>	<u>-</u>	<u>1,830</u>	<u>3,662</u>

The Accounts were approved by the Charity on 17 April 2026

For and on behalf of all the trustees



 Mr Gerald Murphy, Trustee & Chair

Lewis Richardson

Mr Lewis Richardson, Trustee & Secretary

School Mock Court Case Project
Notes to the Accounts for the year ending 1st August 2025

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 (2024: £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 £7,085 (2024: £nil). This year Chamberlain McBain Ltd loaned the School Mock Court Case Project £250 (2024:£nil) giving a balance outstanding due of £750 (2024: £500). Gerald Murphy, Trustee, is a Director of Chamberlain McBain Ltd.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
4. Analysis of Receipts				
Voluntary Income				
Donations	268	-	268	1,000
	<u>268</u>	<u>-</u>	<u>268</u>	<u>1,000</u>
Charitable activities				
Participation Fees	4,035	-	4,035	5,470
Other income	-	-	-	-
	<u>4,035</u>	<u>-</u>	<u>4,035</u>	<u>5,470</u>
Activities for generating funds				
Sales	-	-	-	-
Other income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grants Received	6,500	-	6,500	6,000
	<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>6,000</u>
Other receipts				
Bank interest	214	-	214	105
Loan received	250	-	250	-
Other income	280	-	280	890
	<u>744</u>	<u>-</u>	<u>744</u>	<u>995</u>
Total Receipts	<u>11,547</u>	<u>-</u>	<u>11,547</u>	<u>13,465</u>

School Mock Court Case Project

Notes to the Accounts for the year ending 1st August 2025 (continued)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
5. Analysis of Payments				
Charitable Activities				
Charity expenses	2,067	-	2,067	1,263
Travel	-	-	-	-
Salaries	8,823	-	8,823	4,219
Hire rental	3,058	-	3,058	4,721
Insurance	354	-	354	347
Fundraising activities	-	-	-	-
Independent Examiner's fee	1,842	-	1,842	-
Other governance costs	450	-	450	-
Total cost of Charitable activities	16,594	-	16,594	10,550
Other payments				
Loan repayment	-	-	-	1,800
Total Payments	16,594	-	16,594	12,350

	As at 2 Aug 2024 £	Receipts £	Payments £	As at 1 Aug 2025 £
6. Movements in funds				
Unrestricted Funds	8,897	11,547	16,594	3,850
Restricted Funds				
IT Fund	-	-	-	-
World Education Programme	1,653	-	-	1,653
Speciality Day	-	-	-	-
Total Funds	10,550	11,547	16,594	5,503

The charity had no transfer of funds in the year 2025 or 2024.

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.