

SCOTTISH LEGAL ACTION GROUP SCIO
*Working to explain and improve the law
and legal services*

Report and Financial Statements

For the Year Ended

31 December 2024

Charity Number: SC030329

Scottish Legal Action Group SCIO
Report and Financial Statements
For the Year Ended 31 December 2024

Contents	Pages
Trustees' Annual Report (including Reference & Administrative Information)	2 - 3
Report of the Independent Examiner	4
Receipts and Payments Account	5
Statement of Balances	6
Notes to the Financial Statements	7 – 8

Scottish Legal Action Group SCIO Trustees' Annual Report For the Year Ended 31 December 2024

The Trustees are pleased to present their report and the financial statements for the year ended 31 December 2024.

Objectives & Activities

The Group's purposes, as stated in the constitution, are the advancement of citizenship through the promotion of equal access to justice in Scotland as a fundamental democratic right, and by campaigning for and on behalf of marginalised and vulnerable groups in relation to access to the provision of legal services, and in related areas of legal reform; and the advancement of education by promoting awareness and knowledge of the law in Scotland.

Achievements & Performance

The Group launched its first access to justice event in 2024, hosting a very successful event focussed on judicial review in Scotland and 'Holding the State to Account'. The focus on events represents a change in how the Scottish Legal Action Group seeks to achieve its charitable objectives. This one-day event aimed to demystify the law and legal remedies in the field of judicial review. The event featured an array of leading legal speakers who addressed the current issues in the area. It was free to attend and hosted at the University of Glasgow. The Group also combined the event with a drinks reception in celebration of the publication of a book in memory of the late founder of the group, ██████████. The event attracted over 70 attendees and also led to a significant increase in the charity's membership representing a very successful achievement for all involved.

Financial Review

The receipts and payments for the year are shown on page 5. The charity had net receipts of £4,488 during the year (2023: £6,507). Income decreased slightly during the year. Costs increased during the year due to event costs being incurred for a conference in autumn 2024. There were further costs for this event paid early in 2025.

Reserves Policy

The Trustees aim to maintain sufficient reserves to run one, large scale, in person event at a cost of approximately £5,000. Unrestricted reserves, represented by the balance held in the charity's general fund, amounted to £29,477 at the year end. The charity had unrestricted liabilities of £6,736 at the year end. The Trustees are satisfied with the level of reserves being held.

Structure, Governance & Management

Scottish Legal Action Group SCIO (the Group) is a Scottish Charitable Incorporated Organisation (SCIO). The liability of members is limited to £1 each. The charity is governed by the terms of its constitution, adopted on 14 October 2020, and is a registered Scottish charity. The SCIO was formed during 2020 to continue the work carried on by the previous charitable company limited by guarantee, Scottish Legal Action Group (company number SC203019). On 14 October 2020, the company converted to a SCIO and all the assets and liabilities transferred to the new SCIO.

Trustees are appointed by the board from among the members. The Trustees are responsible for the overall management and control of the charity and receive regular reports from finance and other sub-committees. The minimum number of Trustees is 3 and the maximum is 15. Trustees have no liability to meet any sums due by the charity if it is wound up.

Members of the Board of Trustees are listed on page 3 together with other reference and administrative information. None of the Trustees have a financial interest in the charity.

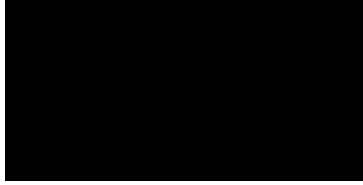
**Scottish Legal Action Group SCIO
Trustees' Annual Report (continued)**

Reference & Administrative information

Charity registration:

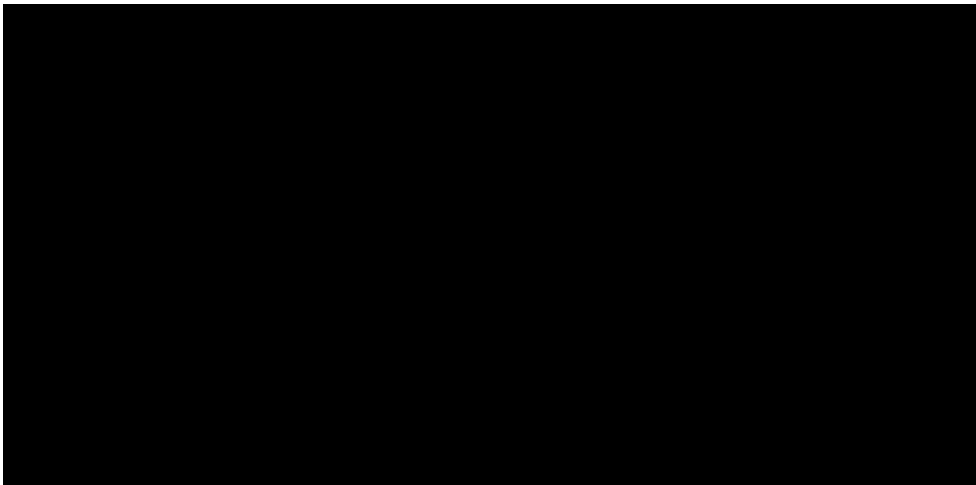
Scottish Charitable Incorporated Organisation
SC030329

Registered Office:



Trustees

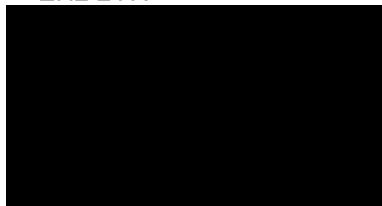
The following were serving as Trustees at the date of this report:



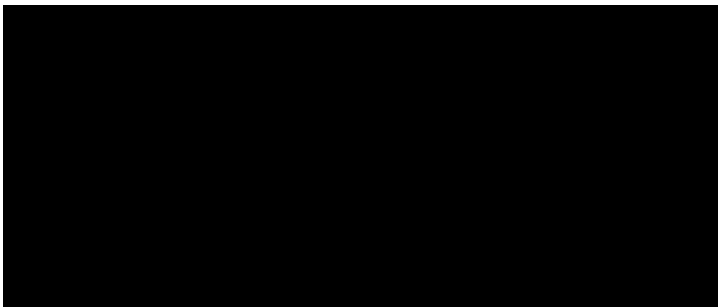
Bankers:

Bank of Scotland
38 St Andrew's Square
Edinburgh
EH2 2YR

Independent Examiner:



Approved by the Trustees and signed on their behalf by:



Date: Sep 25, 2025

Report of the Independent Examiner To the Trustees of Scottish Legal Action Group SCIO

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 8.

Respective responsibilities of Trustees and examiner

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006, as amended (the 2006 Accounts Regulations). They consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.

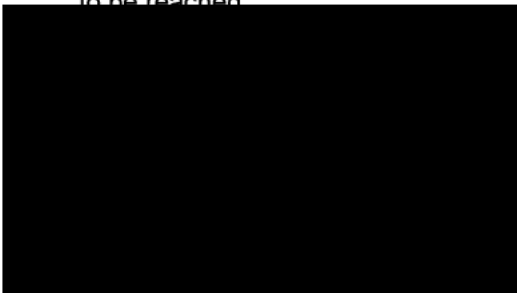
Independent examiner's statement

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:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - 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.



Date: 25th September 2025

Member of the Institute of Chartered Accountants of Scotland

Paul Clelland Accountancy
74 Norse Road
Glasgow
G14 9EF

Scottish Legal Action Group SCIO

Receipts & Payments Account for the year ended 31 December 2024

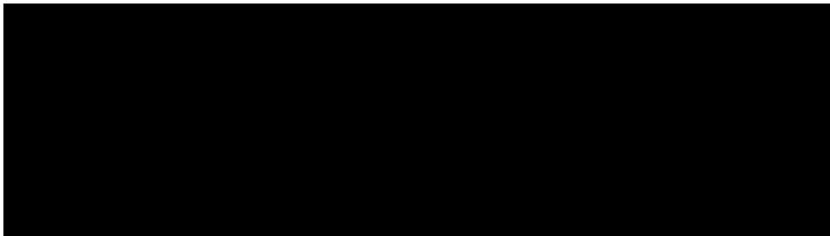
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Receipts					
Income from charitable activities	3	6,053	-	6,053	7,854
Total Receipts		<u>6,053</u>	<u>-</u>	<u>6,053</u>	<u>7,854</u>
Payments					
<i>Payments relating to charitable activities:</i>					
Event costs		673	-	673	-
Website expenses		892	-	892	892
<i>Governance and administrative costs:</i>					
Independent examiner's fee		-	-	-	455
Total Payments		<u>1,565</u>	<u>-</u>	<u>1,565</u>	<u>1,347</u>
Net receipts in year		4,488	-	4,488	6,507
Surplus for the year		<u>4,488</u>	<u>-</u>	<u>4,488</u>	<u>6,507</u>
Balance brought forward		24,989	1,100	26,089	19,582
Balance carried forward		<u><u>29,477</u></u>	<u><u>1,100</u></u>	<u><u>30,577</u></u>	<u><u>26,089</u></u>

Scottish Legal Action Group SCIO

Statement of Balances as at 31 December 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Cash funds					
Opening bank & cash balances		24,989	1,100	26,089	19,582
Surplus for the year		4,488	-	4,488	6,507
Closing bank & cash balances	2	<u>29,477</u>	<u>1,100</u>	<u>30,577</u>	<u>26,089</u>
Other assets			Fund		
Investment in Scottish Legal News			General	<u>26</u>	<u>26</u>
Accrued income			General	<u>536</u>	<u>536</u>
Liabilities			Fund		
Accrued expenditure			General	2,652	629
Grant repayment due			Matrix	1,100	-
Loan balance due			General	4,084	4,084
Total liabilities				<u>7,836</u>	<u>4,713</u>

Approved by the trustees and signed on their behalf:



Date: Sep 25, 2025

Scottish Legal Action Group SCIO

Notes to the Accounts for the Year Ended 31 December 2023

1. Accounting Policies

Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). This is the first year in which the accounts have been prepared on this basis. Figures for the previous financial year have been restated to the Receipts and Payments basis where necessary.

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

2. Movements in funds

	Balance at 1.1.24 £	Receipts £	Payments £	Transfers £	Balance at 31.12.24 £
Unrestricted Funds					
General fund	<u>24,989</u>	<u>6,053</u>	<u>(1,565)</u>	<u>-</u>	<u>29,477</u>
Restricted Funds					
Matrix Causes Fund	<u>1,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,100</u>
Total restricted funds	<u>1,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,100</u>
Total funds	<u>26,089</u>	<u>6,053</u>	<u>(1,565)</u>	<u>-</u>	<u>30,577</u>

Notes on funds:

The Matrix Causes Fund awarded a grant during a previous year to run training / CPD events. It has not been possible to run the intended events, and the grant was repaid to the funder in full in August 2025.

Scottish Legal Action Group SCIO

Notes to the Accounts (continued)

3. Income from Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Membership fees	830	-	830	941
Advertising & sponsorship	4,200	-	4,200	5,880
Publishers' licencing fees	1,023	-	1,023	1,033
Total income from charitable activities	6,053	-	6,053	7,854

4. Transactions with Trustees

During the year, [REDACTED] a trustee, was paid £673 in fees and expenses in connection with services provided in organisational capacity on behalf of the charity.

No other remuneration or expenses were paid to any trustees or related parties during the current or previous year.