

Independent Examiner's Report to the Trustees of

Fair Justice System for Scotland Group

Scottish Charity Number: SC052329

I report on the accounts of the charity for the financial year ended 30/09/2025.

Responsibilities of the Trustees

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Accounts (Scotland) Regulations 2006 (as amended) and for ensuring that they comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005.

Responsibilities of the Independent Examiner

My responsibility is to examine the accounts under section 44(1)(c) of the 2005 Act and to state whether specific matters have come to my attention.

An independent examination is 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.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with guidance issued by the Office of the Scottish Charity Regulator (OSCR). The examination involved reviewing the accounting records and accounts and performing procedures to enable me to reach a reasonable level of assurance that the accounts are free from material misstatement.



Independent Examiner's Statement

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

which gives me reasonable cause to believe that, in any material respect, the requirements:

1. to keep accounting records in accordance with section 44(1)(a) of the 2005 Act; and
to prepare accounts which accord with those records in accordance with section 44(1)(b) of the 2005 Act
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.

Independent Examiner



Name: GEORGE OSEI ACMA/CGMA, AFA MIPA

Professional qualification: CIMA, IFA

Date: 08/04/2026