INDEPENDENT ASSURANCE REPORT TO THE SCOTTISH GREEN PARTY RELATING TO THE EXPENSES CLAIMED BY THE PARTY IN RELATION TO THE SCOTTISH SHORT MONEY PAID BY THE SCOTTISH PARLIAMENT FOR THE PERIOD 1 APRIL 2025 TO 31 MARCH 2026

We have been engaged by The Scottish Green Party ("the Party") to perform an independent reasonable assurance engagement relating to the expenses claimed by the Party in relation to the Scottish Short Money paid by the Scottish Parliament for the period 1 April 2025 to 31 March 2026 ("the Period").

Respective responsibilities of the Party and S&W Partners Audit Limited

The National Treasurer is responsible for preparing a claim which properly discloses, the expenses in respect of which the Party has claimed payments from The Scottish Parliament in accordance with the Scottish Parliament (Assistance for Registered Political Parties) Order 1999 and for the information contained therein. This responsibility includes: designing, implementing and maintaining internal control relevant to the presentation of expenses in respect of which the Party claimed payments Party in relation to the Scottish Short Money paid by the Scottish Parliament that are free from material misstatement, whether due to fraud or error. It also includes maintaining adequate records in relation to the expenses in respect of which the Party claimed payments from The Scottish Parliament.

Our responsibility is to form an independent opinion, based on our assurance procedures, on whether the expenses claimed by the Party comply with the Scottish Short Money guidance.

This report, including the opinion, has been prepared for the Party to assist the National Treasurer in reporting on whether the expenses in respect of which the Party claimed from the Scottish Parliament are properly prepared in all material respects. We permit the disclosure of this report by the National Treasurer to the Scottish Parliament to enable the National Treasurer to demonstrate they have discharged their governance responsibilities by commissioning an independent assurance report on the expenses in respect of which the Party claimed payments from the Scottish Parliament. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the National Treasurer and the Party for our work or this report.

Assurance work performed

We conducted our reasonable assurance engagement in accordance with International Standard on Assurance Engagements 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board.

We apply International Standard on Quality Control 1 and, accordingly, maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants in England and Wales, which is founded on fundamental principles of integrity, objectivity, professional competence and care, confidentiality and professional behaviour.

Our work included examination, on a test basis, of evidence relevant to the expenses claimed from the Scottish Parliament relating to the Scottish Short Money. We planned and performed our work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence on which to base our opinion in respect of the expenses claimed from the Scottish Parliament relating to the Scottish Short Money. Our work included the following procedures:

- Confirming the arithmetical accuracy of the claim;
- Evaluating the design and implementation of relevant controls for the appropriateness of expenses claimed
- Assessing the appropriateness of the expenses on a sample basis against the eligibility criteria in accordance with guidance issued by the Scottish Parliament; and
- Obtaining written representations from management confirming their responsibilities in terms of the preparation of the Scottish Short Money claim.

Conclusion

Based on the results of our procedures, in our opinion, the expenses in respect of which the Party claimed payments from the Scottish Parliament for 1 April 2025 to 31 March 2026, amounting to £85,072.86, is fairly stated, in all material respects, in accordance with the Scottish Short Money guidance issued by the Scottish Parliament.

Use of our report

This report is made solely to the Party in accordance with the terms of our engagement. Our review has been undertaken so that we might state to the Party those matters we are required to state to it in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Party for our review work, for this report or for the conclusions we have reached.



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28 October 2026