

TRUSTEES' REPORT

FOR THE YEAR ENDED 11 OCTOBER 2025 (continued)

Board of Directors' Responsibilities (continued)

In preparing these financial statements, the Board of Directors is required to: select suitable accounting policies and then apply them consistently; make judgments and estimates that are reasonable and prudent, and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable it to ensure that the financial statements comply with the Companies Act 2006. The Board is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Conflicts of Interest Policy

The Conflict of Interest Policy is mandatory for all trustees and they are expected to maintain a high standard of professionalism.

Anti-Bribery Policy

The Board members are made aware that bribes are not always a matter of handing over cash. Preferential treatment, gifts, hospitality and entertainment etc can be considered to be bribes if they induce individuals or reward a person to perform a function which is in breach of trust of the Company. All financial activities of the Company are by cheque and never by cash.

Data Protection

The Company is registered under the Data Protection Act of 1998

This report has been prepared in accordance with the *Statement of Recommended Practice: Accounting and Reporting by Charities* (issued in March 2005) and in accordance with the small companies regime under the Companies Act 2006

Independent Examiner

Timothy D Trafford CA was appointed as the charitable company's Independent Examiner on 3 February 2015 and has agreed to continue in that post for the foreseeable future.

Approved by the Board on May 2026 and signed on its behalf by:



Kate M Howie
Trustee, Logierait Bridge Company

25 May 2026