

LOGIERAIT BRIDGE COMPANY

(Company Limited by Guarantee)

Scottish Charity SC 023580

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

FOR THE YEAR ENDED 11 OCTOBER 2025

Respective responsibilities of trustees and examiner

The Charity Trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the financial statements according to this section of the Act and to state if any particular matters have come to my attention.

Basis of Independent Examiner's statement

An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. The examination also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent Examiner's statement

In the course of my examination of the financial statements for the year ended 11 October 2025 no matter has come to my attention which gives me reasonable cause to believe that in any material respect:-

- Accounting records have not been kept in accordance with section 44 (1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006.
- The financial statements do not accord with these records
- The financial statements do not comply with any of the requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

In my opinion a proper understanding of the financial statements can be reached from the information contained therein.

I have not undertaken an audit nor undertaken an independent examination under section 477 of the Companies Act 2006 since the company is not required by that act to have an audit or independent examination.



Timothy D Trafford CA
The Orchard
Dalguise
DUNKELD PH8 0JX

May 2026