Independent Examiner's report on the accounts

Section A **Independent Examiner's Report**

Report to the trustees/ members of	BCM UK International Clyde Valley Trust		
On accounts for the year ended	31 December 2025	**Charity no (if any)**	SC 023345
Set out on pages	1-2		

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment, (Scotland) Act 2005 and Charities Accounts (Scotland) Regulstions 2006. The charity trustees consider that the audit requirement of Regulsation 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 Act and to state whether particular matters have come to my attention.

Basis of independent Examiner's statement

My examination was 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 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 accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention [other than disclosed below].

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
   - proper accounting records are kept (in accordance with section 41 of the Act); and
   - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:		**Date:**	25/6/26
Name:	Rob James		
Relevant professional qualification(s) or body	ACA		
Address:	10 Glen Orchy Court		
	Cumbernauld		
	Glasgow G68 0DH		