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To:

The Clerk of the Scottish Parliament
EDINBURGH
EH99 1SP

REPORTING ACCOUNTANTS' CERTIFICATE IN RESPECT OF FINANCIAL ASSISTANCE RECEIVED BY AN OPPOSITION PARTY

Certificate of the Reporting Accountants to the Clerk of the Scottish Parliament

In accordance with the requirements of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999, we have audited the expenses for which the Scottish Liberal Democrats Party has received financial assistance.

Respective responsibilities of the Scottish Liberal Democrats Party and the Reporting Accountants

The Scottish Liberal Democrats Party is responsible for ensuring that the expenses have been incurred exclusively in relation to the Party's parliamentary business. It is our responsibility to form an independent opinion on the expenses received and to report our opinion to you.

Basis of Opinion

We planned and performed our work to obtain all the information and explanations which we considered necessary to provide us with sufficient evidence to give reasonable assurance that the expenses for which the Scottish Liberal Democrats Party have received financial assistance have been applied to the purposes intended by Parliament.

Opinion

In our opinion, in all material respects, all expenses for which the Scottish Liberal Democrats Party received financial assistance amounting to £45,753.84 for the year ended 31 March 2026 were incurred exclusively in relation to the Party's Parliamentary business in accordance with the requirements of Section 4 of the Scottish Parliament (Assistance for Registered Political Parties) Order 1999.

TC Group

TC GROUP
Business Advisors & Accountants
180 St Vincent Street
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21 August 2026

TC Group is the trading name of TC Audit Limited, a limited company registered in England and Wales with company number 11260203
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Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales, firm number: C005815976