PERTH PRESBYTERY

FINANCE AND STEWARDSHIP COMMITTEE

60 Brookfield Place

Alva

Clackmannanshire

FK12 5AT

October 2026

Ian Neil

Treasurer

Bridge of Allan Parish Church of Scotland

Dear Ian

PERTH PRESBYTERY – ATTESTATION OF 2025 ACCOUNTS

Please find attached your checklist for your Accounts for the year ended 31st December 2025. Your Accounts have been approved by the Presbytery Accounts Inspection Committee. Please retain this letter of confirmation of Attestation. One copy of your Accounts can now be submitted to OSCR.

Following review, Presbytery offers the following observation namely:

- It is noted that all your Hall expenses are treated as a cost of generating funds. This would suggest that the hall is used for fundraising activities only and that therefore the Church does not benefit itself directly from use of the hall for its own charitable activity. This seems a bit unusual, and I would be interested to hear your rationale for this treatment.

Thank you for your co-operation.

Yours sincerely

Martin Dunsmore

Finance and Stewardship Committee

Perth Presbytery