Scottish Charity No. SC052540

# Loch of Clunie Preservation Group

## Report and Accounts

## 31st October 2026

**Loch of Clunie Preservation Group ("LCPG")**

**Trustees' Annual Report and Accounts for the year ended 31st October 2026**
**Scottish Charity Number SC052540**

## Current Trustees

Mr James Cope
Ms Tessa Merrie
Mr Jim Willsher

Jim Willsher also holds the working committee position of Treasurer

## Other trustees during the year

All listed Trustees have been Trustees for the entire accounting year.

## Contact Address

Gracefield, Craigie, Clunie, Blairgowrie, PH10 6RG

## Registered Address

Gracefield, Craigie, Clunie, Blairgowrie, PH10 6RG

## Governing Document

LCPG is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

## Charitable purposes

Our purposes, as recorded in our constitution, are:

1. To help safeguard the natural landscape in and around Loch Clunie, Craigie, near Blairgowrie, Perthshire. The group aims to achieve this through both proactive and reactive measures:
    a. Proactive measures will include education of visitors and loch users through signage and communication, and helping to establish appropriate infrastructure and frameworks to reduce the environmental impact of visitors;
    b. Reactive measures will include helping to restore the landscape where education has failed and there are instances of anti-social behaviour, such as vandalism or the dropping of litter.
2. To provide a framework whereby visitor numbers do not have a detrimental impact on the loch and its surroundings.

## Activities and achievements

The charity has not been particularly active this year, and has instead been monitoring problems and liaising with other stakeholder organisations, including MSPs, NatureScot, and Scottish Land and Estates. None of these activities have had a financial implication.

## Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year, other than reimbursement of out-of-pocket expenses incurred as a result of their dual role as committee members. These are detailed separately.

## Notes

This report covers our second full financial year, which commenced 1st November 2025.

## Reserves

The charity has unrestricted funds of £0.00 at the year end.

Approved by the Trustees and signed on their behalf

Jim Willsher
Jim Willsher
Treasurer and Trustee
2nd November 2026

## Independent Examiner's Report to the Trustees of Loch of Clunie Preservation Group

I report on the accounts of the charity for the year ended 31st October 2026 which are set out on pages 5 to 8.

### 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 the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 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 is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeks 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 view given by the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Bruce Lamond
Chartered Accountant
18 Buchan Drive, Perth, PH1 1NQ
2nd November 2026

## Loch of Clunie Preservation Group

**Receipts and Payments for the year ended 31st October 2026**

| | 2025 | 2026 |
|---|---|---|
| | £ | £ |
| **Receipts** | | |
| **Donations** | 0.00 | 0.00 |
| **Legacies** | 0.00 | 0.00 |
| **Grants** | 0.00 | 0.00 |
| **Total receipts from fundraising activities** | 0.00 | 0.00 |
| **Gross receipts from trading** | 0.00 | 0.00 |
| **Receipts from investments, other than land and buildings** | 0.00 | 0.00 |
| **Rent from land and buildings** | 0.00 | 0.00 |
| **Gross receipts from other charitable activities** | 0.00 | 0.00 |
| **Proceeds from sale of fixed assets** | 0.00 | 0.00 |
| **Proceeds from sale of investments** | 0.00 | 0.00 |
| **Total Receipts** | 0.00 | 0.00 |

Jim Willsher
Jim Willsher
Treasurer and Trustee
2nd November 2026

## Loch of Clunie Preservation Group

| Payments | 2025 | 2026 |
|---|---|---|
| | £ | £ |
| | | |
| **Expenses from charitable activities** | | |
| Design of informational sign | (0.00) | (0.00) |
| Manufacture of informational sign | (0.00) | (0.00) |
| **Total expenses for fundraising activities** | **(0.00)** | **(0.00)** |
| | | |
| **Gross trading payments** | **(0.00)** | **(0.00)** |
| | | |
| **Investment management costs** | **(0.00)** | **(0.00)** |
| | | |
| **Payments relating to charitable activities** | **(0.00)** | **(0.00)** |
| | | |
| **Governance costs** | **(0.00)** | **(0.00)** |
| | | |
| **Purchase of fixed assets** | **(0.00)** | **(0.00)** |
| | | |
| **Purchase of investments** | **(0.00)** | **(0.00)** |
| | | |
| **Total Adjustments** | **(0.00)** | **(0.00)** |
| | | |
| **Total Payments** | **(0.00)** | **(0.00)** |
| | | |
| **(Deficit) / Surplus for period** | **(0.00)** | **(0.00)** |
| | | |
| All funds are unrestricted | | |

Approved by the Trustees and signed on their behalf

Jim Willsher

Jim Willsher
Treasurer and Trustee
2nd November 2026

# Loch of Clunie Preservation Group

**Statement of Balances as at 31st October 2026**

| | 2025 | 2026 |
|---|---|---|
| | £ | £ |
| **Bank and cash in hand** | | |
| Opening Balance | 0.00 | 0.00 |
| (Deficit) / Surplus for year | (0.00) | (0.00) |
| Closing Balance | 0.00 | 0.00 |
| | | |
| **Reserves** | | |
| General Fund | 0.00 | 0.00 |
| Closing Balance | 0.00 | 0.00 |
| | | |
| **Assets** | 0.00 | 0.00 |
| | | |
| All funds are unrestricted | | |
| | | |

Approved by the Trustees and signed on their behalf

Jim Willsher

Jim Willsher
Treasurer and Trustee
2nd November 2026

## Loch of Clunie Preservation Group

**Committee Expenses for the year ended 31st October 2026**

| | 2025 | 2026 |
|---|---|---|
| | £ | £ |
| None | | |
| | | |
| "Expenses" are solely to cover financial outlay for purchases. There are no expenses paid for services. | | |

Jim Willsher
Treasurer and Trustee
2nd November 2026