

## Carse of Gowrie Group Trustees Annual Report 2025

The Carse of Gowrie Group (COGG) is a charity that was set up to improve lives of those living in the Carse of Gowrie. A key aim of COGG is to improve the paths network around the Carse, and over the past few years we have been striving for a cycle path to connect the villages of Errol and Grange. Over the past few years Sustrans funding has enabled us to design a fit for purpose cycle path (through Cycle Path Services) and secure agreement from a number of land-owners for the use of their land for the path. While we have made much progress in the initial stages of path design, a change in the way that such paths are funded meant that we were unable to apply for additional funds to continue our work, and Perth and Kinross Council will instead consider pursuing this project.

COGG also secured funds for orchard/wild flower planting to improve the appearance and biodiversity of the Carse. With these funds we were able to add to our fruit and nut orchard along our paths network and run a pruning training course to teach volunteers how to maintain the fruit and nut trees, as well as learn how to maintain their own fruit trees to maximise yields each year.

Lindsay Tulloch

CoGG Treasurer

## Carse of Gowrie Group (SCIO)

SC050551



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	July	2024		30	June	2025

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations		-	-	-	-	-
Legacies			-	-	-	-
Grants		36	-	-	36	40,717
Receipts from fundraising activities			-	-	-	-
Gross trading receipts			-	-	-	-
Income from investments other than land and buildings			-	-	-	-
Rents from land & buildings			-	-	-	-
Gross receipts from other charitable activities	15		-	-	15	30
			-	-	-	-
<b>A1 Sub total</b>	<b>15</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>51</b>	<b>40,747</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>15</b>	<b>36</b>	<b>-</b>	<b>-</b>	<b>51</b>	<b>40,747</b>
<b>A3 Payments</b>						
Expenses for fundraising activities			-	-	-	-
Gross trading payments			-	-	-	-
Investment management costs			-	-	-	-
Payments relating directly to charitable activities	814	9,951	-	-	10,764	30,123
Grants and donations			-	-	-	-
Governance costs:			-	-	-	-
Audit / independent examination			-	-	-	-
Preparation of annual accounts			-	-	-	-
Legal costs			-	-	-	-
Other			-	-	-	-
			-	-	-	-
<b>A3 Sub total</b>	<b>814</b>	<b>9,951</b>	<b>-</b>	<b>-</b>	<b>10,764</b>	<b>30,123</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>814</b>	<b>9,951</b>	<b>-</b>	<b>-</b>	<b>10,764</b>	<b>30,123</b>
<b>Net receipts / (payments)</b>	<b>(799)</b>	<b>(9,915)</b>	<b>-</b>	<b>-</b>	<b>(10,713)</b>	<b>10,624</b>
<b>A5 Transfers to / (from) funds</b>						
	-	-	-	-	-	-
<b>Surplus / (deficit) for year</b>	<b>(799)</b>	<b>(9,915)</b>	<b>-</b>	<b>-</b>	<b>(10,713)</b>	<b>10,624</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	6,650	12,323	-	-	18,974	31,297
	Surplus / (deficit) shown on receipts and payments account	(799)	(9,295)	-	-	(10,094)	(19,389)
						-	-
						-	-
	Cash and bank balances at end of year	5,852	3,028	-	-	8,880	11,908
	(Agree balances with receipts and payments account(s))	-	620	-	-	620	30,013

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-


	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval


Lindsay Tulloch

10/03/26

## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

Stated on 'Analysis on funds' worksheet

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Orchards fund	PKC	1	36
Total			36

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

### Authority under which paid

### C3b Trustee remuneration - details

RH reimbursed for printer from paths fund (Sustrans)	199
GK reimbursed for WordPress from the paths fund (Sustrans)	62

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

x

### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

## Carse of Gowrie Group (SCIO)

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**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	-	-	-	-	-	-
	-	-	-	-	-	-

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Sustrans					-	37,864
PKC		36			36	2,853
					-	-
					-	-
<b>Total</b>	-	36			36	40,717
	-	-			-	-

**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Apple press hire	15				15	30
					-	-
					-	-
					-	-
					-	-
					-	-
<b>Total</b>		-	-	-	15	30
	reference error	-	-	-	-	-

**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
From Paths fund		9,368			9,368	28,224
From Orchards fund		583			583	126
From Biodiversity fund					-	1,773
From general fund	814				814	
					-	-
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	814	9,951	-	-	10,764	30,123
	-	-	-	-	-	-

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**Additional analysis (2)****5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Apple press hire</b>						
<b>Receipts</b>						
Donations	-				-	-
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	-				-	-
Gross trading receipts	-				-	-
buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	15				15	30
<b>Sub total</b>	<b>15</b>	-	-	-	<b>15</b>	<b>30</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>30</b>
<b>Payments</b>						
Expenses for fundraising activities	814				814	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	-				-	-
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
	-				-	-
	-				-	-
<b>Sub total</b>	<b>814</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>814</b>	<b>-</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-				-	-
Purchase of investments	-				-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>814</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>814</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>(799)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(799)</b>	<b>30</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(799)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(799)</b>	<b>30</b>

**Nature and purpose of funds**

apple press are to be used to maintain the apple press and can be used as unrestricted funds for charitable activities, including fundraising and costs incurred by the ru

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## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Paths fund	Orchards fund	Biodiversity fund			
<b>Receipts</b>						
Donations					-	-
Legacies					-	-
Grants		36			36	40,717
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
<b>Sub total</b>	-	36	-	-	36	40,717
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	36	-	-	36	40,717
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	9,368	583			9,951	30,123
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
<b>Sub total</b>	9,368	583	-	-	9,951	30,123
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	9,368	583	-	-	9,951	30,123
<b>Net receipts / (payments)</b>	(9,368)	(547)	-	-	(9,915)	10,594
<b>Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	(9,368)	(547)	-	-	(9,915)	10,594

## Nature and purpose of funds

fund: to fund the maintenance of paths around the village and the generation of new paths. Orchards fund: to fund the planting and maintenance of fruit trees around the village.

2024-2025

		General fund	
Opening balances		£6,650.47	
Date	Transaction	Income	Outgoing
05/07/2024	Roger Humphry- Printer		
05/07/2024	Thorntons Law (INV COGG-1214563)		
09/09/2024	Gillespie Macandre (INV D197311)		
09/09/2024	Gillespie Macandre (INV H192347)		
09/09/2024	Galbraith (INV FN138640)		
14/10/2024	Proceeds from appre press Hire	£15.00	
22/11/2024	Errol Village Hall hire (COGG 28-11-24, AGM)		£15.00
22/11/2024	Kier & Co (Inv-635)		
18/12/2024	Cycle Path Services (INV COGG-CPS202097)		
27/01/2025	Lynsey Payne (12 fruit & nut trees, INV COGG-12-Trees)		
25/02/2025	Andrew Lear (Pruning course, INV-0018)		
25/03/2025	PKC		
15/05/2025	Gary Kinniburgh (Wordpress, INV COGG-WordPress)		
25/03/2025	PKC (Insurance)		£178.72
15/05/2025	Sustrans (Repay C3966-CPS306292)		
30/06/2025	Fund adjustment to correct previous fund misasignment		£619.79
Totals		£15.00	£813.51
Closing balances		£5,851.96	



Paths fund £10,998.01		Orchards fund £1,325.22				Account £18,973.70
Income	Outgoing	Income	Outgoing			Balance
	£199.00					£18,774.70
	£2,100.00					£16,674.70
	£600.00					£16,074.70
	£1,800.00					£14,274.70
	£1,823.40					£12,451.30
						£12,466.30
						£12,451.30
	£600.00					£11,851.30
	£1,200.00					£10,651.30
			£333.00			£10,318.30
			£250.00			£10,068.30
		£36.00				£10,104.30
	£62.40					£10,041.90
						£9,863.18
	£983.00					£8,880.18
£619.79						£8,880.18
£619.79	£9,367.80	£36.00	£583.00	£0.00	£0.00	
£2,250.00		£778.22		£0.00		£8,880.18