

THE LANDOWNERS OF CROSTHWAITE AND LYTH

England & Wales · Charity number 1073467

Details

Status Registered

Legal form Other

Registered 1999-01-25

Register [View on the Charity Commission register](#)

Contact

Address Unit 9
Underley Business Centre
Kearstwick
Carnforth
Lancashire
LA6 2DY

Phone 01539722592

Email julian.lambton@carterjonas.co.uk

Activities

Objects: THE GENERAL BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT IN SUCH CHARITABLE WAYS AS THE TRUSTEES THINK FIT

Activities: General charitable purposes within the parishes of Crosthwaite and Lyth, making grants to individuals and organisations, and assisting with environmental projects of benefit to the parishes, as the Trustees see fit.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE AREA DEFINED IN A MAP LODGED WITH THE COMMISSIONERS AND HELD UNDER EXHIBIT NO. 4100 - IN PRACTICE THE PARISH OF CROSTHWAITE AND LYTH
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£36,315	£30,237	-	-
2024-10-31	£42,787	£25,872	-	-
2023-10-31	£23,799	£21,286	-	-
2022-10-31	£50,965	£8,399	-	-
2021-10-31	£15,758	£11,421	-	-

Trustees

Name	Role	Appointed
CLAIRE THERESA HENSMAN CVO		
DAVID STOTT MRICS		
Deborah Lund MRICS		2025-02-04
Hartley Trotter		2016-02-03
JAMES PARK		2013-02-12
MARTIN CASSON		
Patrick Rupert Boggon MRICS		2026-02-03
ROBERT SYKES		
TONY MARSHALL		2013-02-12

THE LANDOWNERS OF CROSTHWAITE AND LYTH

England & Wales - Charity number 1073467

Accounts

LANDOWNERS OF CROSTHWAITE & LYTH

(Charity number 1073467)

STATEMENT OF FINANCIAL AFFAIRS FOR THE Y/E 31st October 2025

	Note	Unrestricted Funds	Endowment Funds	Year ended 31-Oct-25	Year ended 31-Oct-24
INCOME					
Investment Income		3681.29		3681.29	2882.78
Building Society Interest	11	1159.75		1159.75	1097.18
Rents & Licences	4		13269.92	13269.92	12705.76
Environmental Grants	5	17927.40		17927.40	25654.28
Sundry Income	6	277.00		277.00	447.40
TOTAL INCOME		23045.44	13269.92	36315.36	42787.40
EXPENDITURE					
Direct Charitable Gifts / Grants	7	13000.00		13000.00	1500.00
Insurance		2557.25		2557.25	2560.35
Management Fees & Expenses	8	2243.50		2243.50	2336.16
Walling & miscellaneous repairs		9289.86		9289.86	17871.50
Transfer to Building Reserve Fund	9	1000.00		1000.00	1000.00
Costs of land purchase		1862.10		1862.10	0.00
Sundry Expenses	10	284.74		284.74	691.68
TOTAL EXPENDITURE		30237.45	0.00	30237.45	25959.69
Net Income / deficit		-7192.01	13269.92	6077.91	16915.71
Transfers between Funds	3	13269.92	-13269.92	0.00	0.00
NET INCOME / LOSS FOR YEAR		6077.91	0.00	6077.91	16915.71
Unrealised Gain / Loss on Investments	2	1089.22		1089.22	9648.13
Realised Loss on sale of COIF Inv Fund Unit	2	-1377.00		-1377.00	0.00
Pofit on sale of B4RN shareholding		1044.00		1044.00	0.00
Net Movement in Funds for Year		6834.13	0.00	6834.13	26563.84
Balance brought forward 31 Oct 2024		262988.97		262988.97	236425.13
Balance Carried Forward 31 Oct 2025		269823.10	0.00	269823.10	262988.97

BALANCE SHEET at 31st OCTOBER 2025

ASSETS				
Freehold Land & Buildings	3	141000.00		141000.00
Investments - CCLA	2	94117.42		94117.42
Investment - B4RN		0.00		0.00
Cash at Bank & in Hand		11954.29		11954.29
Cumberland Building Society	11	29862.59		29862.59
Building Reserve Fund	9	-6000.00		-6000.00
Creditors	12	-1111.20		-1111.20
TOTAL ASSETS / FUNDS EMPLOYED		269823.10		269823.10

REPORT OF THE HON. AUDITOR

I confirm the the Statement of Financial Affairs for the year ended 31st October 2025 and Balance Sheet as at that date are in accordance with the books and vouchers of the Landowners of Crosthwaite and Lyth and with the information and explanations given to me.

Signed



Dated

19-01-2026

THE LANDOWNERS OF CROSTHWAITE AND LYTH
(Charity no 1073467)
NOTES TO THE ACCOUNTS 31st October 2025

1 ACCOUNTING POLICIES

The Landowners of Crosthwaite and Lyth became a registered charity on the 21st September 1998 under a scheme approved by the Charity Commissioners. These accounts have been prepared in conformation with the requirements for smaller charities as laid down in the Standards of Recommended Practice.

2 INVESTMENTS

	Market Value 31/10/2024	Bought / Sold y/e 31/10/2025	Realised / Unrealised Gain / Loss 31/10/2025	Market Value 31/10/2025
COIF Short Duration Bond				
25390.74 units	31939	0	790	32729
11868.97 units bought Nov '24		15000	299	15299
SUB TOTAL	31939	15000	1089	48028
COIF Investment Fund		0		
4344.70 units	87466			46089
2018.80 units sold May '25		-40000	-1377	
SUB TOTAL	87466	-40000	-1377	46089
TOTAL	119405	-25000	-288	94117

3 FREEHOLD LAND & BUILDINGS

The land granted to the Township of Crosthwaite and Lyth under the Heversham Award dated 14th June 1815, together with the Township Cottage (and other property built since the Award) form the permanent endowment of the Charity and are included under endowment funds in the Balance Sheet. Title to these assets is held by the Official Custodian in trust for the Charity. These assets have never been valued and are shown in the Balance Sheet at nil value.

The surplus arising from these properties is shown under the Endowment Fund in the Statement of Financial Affairs. This surplus is available to the Trustees to spend as they see fit and, thus, is unrestricted. These surplus funds are, therefore, transferred from the Endowment Fund to the Unrestricted Fund, leaving the Endowment Fund with a nil balance.

The Charity owns the the freehold of the Crosthwaite Recreational Field . This is let on a 99 year peppercorn lease to the Recreational Field Trust and has been written down to nil.

Purchased Property

Quarry Wood - bought 1999 / 2000	4500
Land to south of High Farm - bought 2021 / 2022	82500
Land at Crosthwaite - bought 2024 / 2025 *	54000
	£141,000

* This purchase was made using £40,000 from our COIF Investment Fund and the balance from cash reserves.

	2025	2024
4 RENTS		
Township Cottage - M Park	6770	6206
Township Allotment - J W Sharp	6500	6500
	13270	12706
5 ENVIRONMENTAL GRANTS		
CS Township & Fellside Plantations	7466	5879
High Allotment - Woodland Improvement	903	0
CS Capital - High Allotment Walling (fencing 2024)	1705	10355
CS - The High Allotment	7710	8544
Basic Payment Scheme - High Allotment	143	876
	17927	25654
6 SUNDRY INCOME		
Coppicing Rights	150	330
Grazing Rights - Crosthwaite Land	90	0
Legal fees refund	0	80
Wayleave	37	37
	277	447
7 CHARITABLE GIFTS / GRANTS		
Crosthwaite School	5000	0
Recreational Field Trust	500	500
Defibrillators for Village	0	1000
Argles Memorial Hall	7500	0
	13000	1500
8 MANAGEMENT FEES & EXPENSES		
G S C Grays	2243	2336
	2243	2336

9 BUILDING RESERVE FUND

	2025	2024
Opening Balance	5000	4000
Transfer in current financial year	1000	1000
Total per Accounts	6000	5000

10 SUNDRY EXPENSES

	2025	2024
Room Hire	20	15
Cotoneaster control	0	580
High Allotment - misc		51
Data re species on Whitbarrow	90	
Tony Marshall - trees	175	97
	285	743

11 CUMBERLAND BUILDING SOCIETY

	2025	2024
Opening Balance	28702	27605
Interest	1160	1097
Closing Balance	29862	28702

12 CREDITORS

	2025	2024
G S C Grays	1111	1112
	1111	1112

13 CONTINGENT LIABILITIES

As at 31st October 2025 the Charity had no contingent liabilities.

THE LANDOWNERS OF CROSTHWAITE AND LYTH

England & Wales - Charity number 1073467

Accounts

LANDOWNERS OF CROSTHWAITE & LYTH

(Charity number 1073467)

STATEMENT OF FINANCIAL AFFAIRS FOR THE Y/E 31st October 2024


	Note	Unrestricted Funds	Endowment Funds	Year ended 31-Oct-24	Year ended 31-Oct-23
INCOME					
Investment Income		2882.78		2882.78	2529.77
Building Society Interest	11	1097.18		1097.18	540.83
Rents & Licences	4		12705.76	12705.76	13299.92
Environmental Grants	5	25654.28		25654.28	7171.53
Sundry Income	6	447.40		447.40	257.00
TOTAL INCOME		30081.64	12705.76	42787.40	23799.05
EXPENDITURE					
Direct Charitable Gifts / Grants	7	1500.00		1500.00	15000.00
Insurance		2509.45		2509.45	2134.32
Management Fees & Expenses	8	2248.16		2248.16	2251.68
Fencing		17871.50		17871.50	0.00
Transfer to Building Reserve Fund	9	1000.00		1000.00	1000.00
Sundry Expenses	10	742.58		742.58	900.34
TOTAL EXPENDITURE		25871.69	0.00	25871.69	21286.34
Net Income / deficit		4209.95	12705.76	16915.71	2512.71
Transfers between Funds	3	12705.76	-12705.76	0.00	0.00
NET INCOME FOR YEAR		16915.71	0.00	16915.71	2512.71
Unrealised Gain / Loss on Investments	2	9648.13		9648.13	-608.90
Net Movement in Funds for Year		26563.84	0.00	26563.84	1903.81
Balance Brought Forward 31 Oct 2023		236425.13		236425.13	234521.32
Balance Carried Forward 31 Oct 2024		262988.97	0.00	262988.97	236425.13

BALANCE SHEET at 31st OCTOBER 2024

ASSETS					
Freehold Land & Buildings	3	87000.00		87000.00	87000.00
Investments - CCLA	2	119405.20		119405.20	99757.07
Investment - B4RN		5000.00		5000.00	5000.00
Cash at Bank & in Hand		28992.93		28992.93	22941.00
Cumberland Building Society	11	28702.84		28702.84	27605.66
Building Reserve Fund	9	-5000.00		-5000.00	-4000.00
Creditors	13	-1112.00		-1112.00	-1878.60
TOTAL ASSETS / FUNDS EMPLOYED		262988.97		262988.97	236425.13

REPORT OF THE HON. AUDITOR

I confirm the the Statement of Financial Affairs for the year ended 31st October 2024 and Balance Sheet as at that date are in accordance with the books and vouchers of the Landowners of Crosthwaite and Lyth and with the information and explanations given to me.

Signed

 IAN TOMLINSON

Dated 16 July 2025

THE LANDOWNERS OF CROSTHWAITE AND LYTH
(Charity no 1073467)
NOTES TO THE ACCOUNTS 31st October 2024

1 ACCOUNTING POLICIES

The Landowners of Crosthwaite and Lyth became a registered charity on the September 1998 under a scheme approved by the Charity Commissioners. These accounts have been prepared in conformation with the requirements for smaller charities as laid down in the Standards of Recommended Practice.

2 INVESTMENTS

	Market Value #####	Bought y/e #####	Unrealised Gain	Market Value #####
COIF Short Duration Bond				
25390.74 units	30129	0	1810	31939
SUB TOTAL	30129	0	1810	31939
COIF Investment Fund				
3840.36 units	69628		7685	77313
504.34 units bought 8/8/2024		10000	153	10153
SUB TOTAL	69628	10000	7838	87466
 TOTAL	 99757	 10000	 9648	 119405

3 FREEHOLD LAND & BUILDINGS

The land granted to the Township of Crosthwaite and Lyth under the Heverst Award dated 14th June 1815, together with the Township Cottage (and other built since the Award) form the permanent endowment of the Charity and are included under endowment funds in the Balance Sheet. Title to these assets by the Official Custodian in trust for the Charity. These assets have never been sold and are shown in the Balance Sheet at nil value.

The surplus arising from these properties is shown under the Endowment Fund Statement of Financial Affairs. This surplus is available to the Trustees to spend as they see fit and, thus, is unrestricted. These surplus funds are, therefore, transferred from the Endowment Fund to the Unrestricted Fund, leaving the Endowment Fund balance.

The Quarry woodland acquired during the year 1999/2000 is not part of the endowment and hence is shown under unrestricted funds at cost (£4,500)

The Charity owns the freehold

99 year peppercorn lease to the Recreational Field Trust and has been written at nil value in these Accounts.

An area of woodland, called Fellside Plantation, was gifted to the Landowner Crosthwaite and Lyth in 2009 and is included in the accounts at nil value.

In the financial year 2021-2022 the Landowners acquired land to the south of The High Farm, Crosthwaite for £82,500 and this is included under Freehold Land & Buildings.

4 RENTS	2024	2023
Township Cottage - M Park	6206	6770
Township Allotment - J W Sharp	6500	6500
Quarry Hut Licence - P Mallinson	0	30
	12706	13300

5 ENVIRONMENTAL GRANTS	2024	2023
CS Township & Fellside Plantations	5879	5879
CS Capital - High Allotment Fencing	10355	0
CS The High Allotment	8544	0
Basic Payment Scheme - High Allotmen	876	1293
	25654	7172

6 SUNDRY INCOME	2024	2023
Coppicing Rights	330	220
Legal fees refund	80	0
Wayleave	37	37
	447	257

7 CHARITABLE GIFTS / GRANTS	2024	2023
Crosthwaite School	0	10000
Recreational Field Trust	500	5000
Defibrillators for Village	1000	0
	1500	15000

8 MANAGEMENT FEES & EXPENSES	2024	2023
Carter Jonas:		
Basic Management Fee	1800	1450
Expenses	74	426
VAT	374	375
	2248	2251

9 BUILDING RESERVE FUND

	2024	2023
Opening Balance	4000	3000
Transfer in current financial year	1000	1000
Total per Accounts	5000	4000

10 SUNDRY EXPENSES

	2024	2023
Room Hire	15	15
Cotoneaster control	580	240
Website storage	0	130
High Allotment - misc	51	0
Tony Marshall - 1st aid training	97	195
James Park - ash tree removal	0	320
	743	900

11 CUMBERLAND BUILDING SOCIETY

	2024	2023
Opening Balance	27605	27065
Interest	1097	540
Closing Balance	28702	27605

13 CREDITORS

	2024	2023
Carter Jonas - Management Fees	1112	1879
	1112	1879

14 CONTINGENT LIABILITIES

As at 31st October 2024 the Charity had no contingent liabilities.



16 Jan 2025

THE LANDOWNERS OF CROSTHWAITE AND LYTH

England & Wales - Charity number 1073467

Accounts

LANDOWNERS OF CROSTHWAITE & LYTH

(Charity number 1073467)

STATEMENT OF FINANCIAL AFFAIRS FOR THE Y/E 31st October 2022

	Note	Unrestricted Funds	Endowment Funds	Year ended 31-Oct-22	Year ended 31-Oct-21
INCOME					
Investment Income		2515.08		2515.08	2957.14
Building Society Interest	12	165.02		165.02	453.93
Rents & Licences	4		12783.28	12783.28	11750.00
Forestry Commission Grants	5	6591.95		6591.95	0.00
Sundry Income	6	217.00		217.00	597.00
TOTAL INCOME		9489.05	12783.28	22272.33	15758.07
EXPENDITURE					
Direct Charitable Gifts / Grants	7	500.00		500.00	5500.00
Insurance		1939.52		1939.52	1781.53
Management Fees & Expenses	8	2160.00		2160.00	1440.00
Property Maint'ce - Whitbarrow Cottage		0.00		0.00	1537.71
Legal & Professional Fees	9	2799.38		2799.38	0.00
Transfer to Building Reserve Fund	10	1000.00		1000.00	1000.00
Sundry Expenses	11	0.00		0.00	162.34
TOTAL EXPENDITURE		8398.90	0.00	8398.90	11421.58
Net Income / deficit		1090.15	12783.28	13873.43	4336.49
Transfers between Funds	3	12783.28	-12783.28	0.00	0.00
NET INCOME FOR YEAR		13873.43	0.00	13873.43	4336.49
Crosthwaite & Lyth Trust	15	28693.32		28693.32	0.00
Unrealised Loss on Investments	2	-6662.82		-6662.82	12793.30
Loss on sale of Investments	2	-200.39		-200.39	0.00
Net Movement in Funds for Year		35703.54	0.00	35703.54	17129.79
Balance Brought Forward 31 Oct 2021		198817.78		198817.78	181687.99
Balance Carried Forward 31 Oct 2022		234521.32	0.00	234521.32	198817.78

BALANCE SHEET at 31st OCTOBER 2022

ASSETS					
Freehold Land & Buildings	3	87000.00		87000.00	4500.00
Investments - CCLA	2	75365.97		75365.97	109529.48
Investment - B4RN	2	5000.00		5000.00	5000.00
Cash at Bank & in Hand		45250.52		45250.52	17328.49
Cumberland Building Society	`	27064.83		27064.83	66899.81
Building Reserve Fund	10	-3000.00		-3000.00	-2000.00
Creditors	14	-2160.00		-2160.00	-2440.00
TOTAL ASSETS / FUNDS EMPLOYED		234521.32		234521.32	198817.78

REPORT OF THE HON. AUDITOR

I confirm the the Statement of Financial Affairs for the year ended 31st October 2022 and Balance Sheet as at that date are in accordance with the books and vouchers of the Landowners of Crosthwaite and Lyth and with the information and explanations given to me.

Signed

Dated 9 January 2023

THE LANDOWNERS OF CROSTHWAITE AND LYTH
(Charity no 1073467)
NOTES TO THE ACCOUNTS 31st October 2022

1 ACCOUNTING POLICIES

The Landowners of Crosthwaite and Lyth became a registered charity on the 21st September 1998 under a scheme approved by the Charity Commissioners. These accounts have been prepared in conformation with the requirements for smaller charities as laid down in the Standards of Recommended Practice.

2 INVESTMENTS

	Market Value 31/10/2021	Bought / Sold	Realised & Unrealised Gain / Loss	Market Value 31/10/2022
COIF Fixed Interest Fund				
18,143 units	24189			
18,143 units sold 30/4/22		-23900	-289	0
4244 units bought 15/9/22		5000	-159	4841
COIF Investment Fund				
4,254 units	85340			
414 units sold		-8400	88	
3840 units at 31/10/22			-6503	70525
	109529		-6863	75366

NOTE - Realised loss £289 and realised gain £88 - net £201 loss.
 Unrealised losses £159 and £6,503 - total £6,662

3 FREEHOLD LAND & BUILDINGS

The land granted to the Township of Crosthwaite and Lyth under the Heversham Award dated 14th June 1815, together with the Township Cottage (and other property built since the Award) form the permanent endowment of the Charity and are included under endowment funds in the Balance Sheet. Title to these assets is held by the Official Custodian in trust for the Charity. These assets have never been valued and are shown in the Balance Sheet at nil value.

The surplus arising from these properties is shown under the Endowment Fund in the Statement of Financial Affairs. This surplus is available to the Trustees to spend as they see fit and, thus, is unrestricted. These surplus funds are, therefore, transferred from the Endowment Fund to the Unrestricted Fund, leaving the Endowment Fund with a nil balance.

The Quarry woodland aquired during the year 1999/2000 is not part of the original endowment and hence is shown under unrestricted funds at cost (£4,500)

The Charity owns the freehold of the Crosthwaite Recreational Field. This is let on a 99 year peppercorn lease to the Recreational Field Trust and has been written down to nil value in these Accounts.

An area of woodland, called Fellside Plantation, was gifted to the Landowners of Crosthwaite and Lyth in 2009 and is included in the accounts at nil value.

During the current financial year the Landowners aquired land to the south of The High Farm, Crosthwaite for £82,500 and this is included under Freehold Land & Buildings.

4 RENTS

	2022	2021
Township Cottage - M Park	6253	5220
Township Allotment - J W Sharp	6500	6500
Quarry Hut Licence - P Mallinson	30	30
	12783	11750

5 FORESTRY COMMISSION

	2022	2021
RPA Payment	5879	0
Basic Payment Scheme - advance	713	0
	6592	0

6	SUNDRY INCOME	2022	2021
	Coppicing Rights - Township Allotment	180	560
	Wayleave	37	37
		217	597
7	CHARITABLE GIFTS / GRANTS	2022	2021
	Crosthwaite School	0	5000
	Recreational Field Trust	500	500
		500	5500
8	MANAGEMENT FEES & EXPENSES	2022	2021
	Carter Jonas:		
	Basic Management Fee	1700	1100
	Expenses	100	100
	VAT	360	240
		2160	1440
9	LEGAL & PROFESSIONAL FEES	2022	2021
	Carter Jonas re Grant Application	0	660
	Carter Jonas & Harrison Drury re Land pur	2799	0
		2799	660
10	BUILDING RESERVE FUND	2022	2021
	Opening Balance	2000	1000
	Transferred re Whitbarrow Cottage	0	0
	Transfer in current financial year	1000	1000
	Total per Accounts	3000	2000
11	SUNDRY EXPENSES	2022	2021
	Harrison Drury - Search Fee	0	162
		0	162
12	CUMBERLAND BUILDING SOCIETY	2022	2021
	Opening Balance	66900	66446
	Transfer to Bank	-40000	0
	Interest	165	454
	Closing Balance	27065	66900
13	DEBTORS	2022	2021
	Nil at 31st Oct 2022	0	0
		0	0
14	CREDITORS	2022	2021
	Recreational Field Trust Grant	0	1000
	Carter Jonas - Annual Fee	2160	1440
		2160	2440
15	CROSTHWAITE & LYTH TRUST		
	During the current financial year this Trust ceased to operate and transferred their funds to the Landowners to be used for their specified purposes.		
16	CONTINGENT LIABILITIES		
	As at 31st October 2022 the Charity had no contingent liabilities.		