

LOWTHER CASTLE AND GARDENS TRUST

England & Wales · Charity number 1125075

Details

Status Registered

Legal form Charitable company

Company number [06265298](#)

Registered 2008-07-21

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

Contact

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Lowther Castle & Gardens
Old Walled Garden
Lowther
Penrith
CA10 2HH

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Activities

Objects: 3.1.1 TO MANAGE, RESTORE AND PRESERVE FOR THE PUBLIC BENEFIT LOWTHER CASTLE IN CUMBRIA TOGETHER WITH ITS ANCILLARY BUILDINGS AND ITS GARDENS ARBORETA WOODLANDS AND PARK OR SUCH PART OR PARTS THEREOF AS SHALL FROM TIME TO TIME BE HELD BY THE CHARITY (WHICH PREMISES AS FROM TIME TO TIME HELD BY THE CHARITY ARE HEREINAFTER REFERRED TO AS "LOWTHER") AND TO PROMOTE FOR THE PUBLIC BENEFIT THE STUDY AND APPRECIATION OF LOWTHER AS A PLACE OF HISTORIC ARCHITECTURAL AND HORTICULTURAL INTEREST AND NATURAL BEAUTY;3.1.2 TO PRESERVE FOR THE PUBLIC BENEFIT SUCH PICTURES STATUES FURNITURE BOOKS SILVERWARE ARCHIVES AND OTHER CHATTELS BEING OF HISTORIC OR ARTISTIC INTEREST AS THE CHARITY CONSIDERS IT APPROPRIATE TO ACQUIRE (WHETHER ON LEASE OR LOAN OR BY WAY OF GIFT OR PURCHASE OR OTHERWISE) AND TO KEEP AT LOWTHER OR ELSEWHERE (ALL SUCH CHATTELS BEING HERINAFTER REFERRED TO AS "THE CHARITY'S CHATTELS") AND TO PROMOTE FOR THE PUBLIC BENEFIT THE STUDY AND APPRECIATION OF THE CHARITY'S CHATTELS AS FEATURES OF HISTORIC OR ARTISTIC INTEREST;3.1.3 TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE ARTS AND SCIENCES PARTICULARLY BY THE ESTABLISHMENT AND MAINTENANCE OF A MUSEUM OR GALLERY;3.1.4 TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT OF LOWTHER;3.1.5 TO FACILITATE AND ENCOURAGE THE USE OCCUPATION AND ENJOYMENT OF THE WHOLE OR ANY PART OF LOWTHER AND THE CHARITY'S CHATTELS FOR SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSES AS THE CHARITY FROM TIME TO TIME CONSIDERS APPROPRIATE.

Activities: Restoring and conserving Lowther Castle and gardens, promoting public access to this nationally significant building and offering access to high quality information about the site, covering history, conservation, economics and culture.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£72,118	£3,568	-	-
2024-05-31	£8,405	£1,409	-	-
2023-05-31	£8,100	£1,336	-	-
2022-05-31	£6,507	£1,803	-	-
2021-05-31	£16,852	£3,962	-	-

Trustees

Name	Role	Appointed
Dr Bryan Gray CBE DL	Chair	
ANDREW JONATHAN SMITH		2012-10-09
Dr SOPHIE THERESE AMBLER		2018-12-13
Esme Charles Harlowe Lowe		2022-03-22
JOHN TURNER		2013-04-04

LOWTHER CASTLE AND GARDENS TRUST

England & Wales - Charity number 1125075

Accounts

**Lowther Castle and Gardens
Trust**

(A company limited by guarantee)

**Annual Report and Financial
Statements**

31 May 2025

Company registration number: 06265298

Charity registration number: 1125075



Lowther Castle and Gardens Trust

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Lowther Castle and Gardens Trust
Reference and Administrative Details

Charity name	Lowther Castle and Gardens Trust
Charity registration number	1125075
Company registration number	06265298
Principal office	Lowther Castle Lowther PENRITH CA10 2HG
Registered office	Lowther Castle Lowther PENRITH CA10 2HG
Trustees	B M Gray, Chair E C Lowe S T Ambler W R C Jackson A J Smith J Turner
Secretary	S E Sharp
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Lowther Castle and Gardens Trust
Trustees' Report for the Year Ended 31 May 2025

The directors present their annual report and financial statements for the year ended 31 May 2025. The financial statements comprise an unaudited balance sheet and profit and loss account prepared on an accruals basis and which have been subject to an independent review.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Structure, Governance and Management

The directors of the charitable company ("the Charity") are its Trustees for the purposes of charity law.

The Lowther Castle and Gardens Trust (company registration 06265298 and Charity Number 1125075) was set up by a Deed of Trust dated 31 May 2007.

Governing Document:

The Charity is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 31 May 2007 and amended by special resolution on 15 June 2007 and 9 April 2010. It is registered as a charity with the Charity Commission for England and Wales. Each of the 5 current members have agreed to contribute £10 in the event of the Charity winding up.

Appointment and Training of Trustees:

The existing trustees have the power to appoint members to the Board of Trustees and to appoint the chairman of the Board. The Trustees work within the guidelines of the Memorandum and Articles of Association but there is not a formal induction and training process in place.

Objectives and activities

The Charity entered into a 51 year lease with Lowther Estate Trust of the Operating Area of Lowther Castle and Gardens in 2011.

A summary of the objectives of the charity can be described as:

1. To advance the education of the public about Lowther Castle and Gardens (the Operating Area) including relevant features of the Operating Area from a historical, cultural, geographical, ecological and/or social and economic development perspective.
2. To restore the Castle and its surrounding gardens.
3. To promote the conservation of the Castle and Gardens once restoration is complete.
4. To restore the old Stables and convert it to a Visitor Centre.
5. To offer and promote public access, enjoyment, economic regeneration and community benefit to this nationally significant building.
6. To create a high-quality destination in the Northern Lakes that will broaden the region's tourism.

The context for the strategies employed to achieve the charity's objectives changed significantly during 2015/16 as a result of arrangements put in place to secure the future of the Castle & Gardens project, enable further major investment and enhance the benefits to the public from the project. The charity's strategies are now to:

Lowther Castle and Gardens Trust
Trustees' Report for the Year Ended 31 May 2025

- Oversee the ongoing Castle and Gardens restoration and development project through a 46 year sub-lease dated 11 March 2016 and other arrangements entered into with Lowther Castle Limited ("LCL"), a related non-charitable company of Lowther Estate Trust formed to manage the activities undertaken at the Castle and Gardens. Under the terms of the sub-lease, LCL has taken on the lessee's rights and obligations for the remaining period of the Charity's 51 year lease of Lowther Castle and Gardens.
- These arrangements preserve the charitable objectives of the project and represent a continuation of the strategies previously operated by the Charity, together with further major investments. These strategies include: keeping the Castle and Gardens open to the public; making the garden a place of horticultural excellence and education; making educational information about the Castle and Gardens available to visitors covering history, land use and development plans; exploring medieval sites adjacent to the Castle and making available educational information about those sites; considering options for the use of the adjacent Lowther Church for the benefit of the visitor experience and local community engagement; operating visitor amenities aimed particularly at families including a cafe, shop, gallery museum and high quality children's play facilities.
- Meet quarterly with the LCL team of specialists carrying out the day to day running of the project and visitor centre and the further development of its facilities in order to discuss and stimulate ideas and new initiatives that will enhance the benefits to the public

During the year, the Charity has operated on this basis and plans to continue to do so for the foreseeable future.

In planning their activities to deliver the charitable objectives, the Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit.

Financial review

The Charity had a surplus for the year of £68,550 (2024 £6,996) and had reserves at the end of the year of £127,187 (2024 £58,637) all of which were unrestricted. Free reserves at the yearend were £127,187. The Trustees continue to review options for utilising these funds to deliver its objectives for the public benefit.

The trustees have been building up the reserves to enable the charity to fund projects to enhance the educational and community benefits of the site and its surroundings. In particular, to support local archaeological exploration and work to renovate Lowther Church and create a multi use educational and community facility. The large majority of the reserves are intended to be used for these purposes within the next three years.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 8 December 2025 and signed on its behalf by:

Bryan Gray

[Bryan Gray \(Dec 18, 2025 10:05:53 GMT\)](#)

B M Gray
Trustee

Lowther Castle and Gardens Trust

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Lowther Castle and Gardens Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Lowther Castle and Gardens Trust**

I report on the accounts of the company for the year ended 31 May 2025, which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

M Borradaile

Martin Borradaile ACA ...
Dodd & Co Limited
Chartered Accountants

8 December 2025

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Lowther Castle and Gardens Trust

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 May 2025

		Unrestricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£
Income and endowments from:				
Donations and legacies	2	72,118	72,118	8,405
Total income and endowments		72,118	72,118	8,405
Expenditure on:				
Charitable activities		3,568	3,568	1,409
Total expenditure		3,568	3,568	1,409
Net movements in funds		68,550	68,550	6,996
Reconciliation of funds				
Total funds brought forward		58,637	58,637	51,641
Total funds carried forward		127,187	127,187	58,637

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 8 to 14 form an integral part of these financial statements.

Lowther Castle and Gardens Trust
Company registration number: 06265298
Balance Sheet as at 31 May 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	6		-		1
Current assets					
Debtors	7	314		1,513	
Cash at bank and in hand		143,894		73,288	
		<u>144,208</u>		<u>74,801</u>	
Creditors: Amounts falling due within one year	8	<u>(17,021)</u>		<u>(16,165)</u>	
Net current assets			<u>127,187</u>		<u>58,636</u>
Net assets			<u><u>127,187</u></u>		<u><u>58,637</u></u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			<u>127,187</u>		<u>58,637</u>
Total charity funds			<u><u>127,187</u></u>		<u><u>58,637</u></u>

For the financial year ended 31 May 2025, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 8 December 2025 and signed on its behalf by:

Bryan Gray
Bryan Gray (Dec 18, 2025 10:05:53 GMT)

.....
B M Gray
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

Lowther Castle and Gardens Trust

Notes to the Financial Statements for the Year Ended 31 May 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 11.

Lowther Castle and Gardens Trust

Notes to the Financial Statements for the Year Ended 31 May 2025

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Lowther Castle and Gardens Trust

Notes to the Financial Statements for the Year Ended 31 May 2025

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Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Lowther Castle and Gardens Trust
Notes to the Financial Statements for the Year Ended 31 May 2025

..... continued

2 Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and legacies			
Appeals and donations	57,200	57,200	7,200
Gift Aid tax reclaimed	14,918	14,918	1,205
	72,118	72,118	8,405

All of the donations and legacies income in 2024 related to unrestricted funds.

3 Expenditure

	Charitable activities £	Total 2025 £	Total 2024 £
Direct costs			
Insurance	341	341	341
Computer software and maintenance costs	-	-	164
Legal and professional fees	1,422	1,422	-
	1,763	1,763	505
Support costs			
Sundry expenses	-	-	29
Accountancy fees	1,080	1,080	750
Independent examiner's fee	600	600	-
Bank charges	125	125	125
	1,805	1,805	904
	3,568	3,568	1,409

All of the expenditure in 2024 related to unrestricted funds.

4 Governance costs

	2025 £	2024 £
Accountancy fees	1,080	750
Independent examiner's fee	600	-
Legal and professional fees	1,422	29
	3,102	779

Lowther Castle and Gardens Trust
Notes to the Financial Statements for the Year Ended 31 May 2025

..... continued

5 Trustees' remuneration and expenses

No trustees received any remuneration or reimbursement of expenses during the year.

6 Tangible fixed assets

	Land and buildings £
Cost	
As at 1 June 2024	1
Disposals	(1)
	-
Net book value	
As at 31 May 2025	-
As at 31 May 2024	1

7 Debtors

	2025 £	2024 £
Other debtors	1	1,200
Prepayments and accrued income	313	313
	314	1,513

8 Creditors: Amounts falling due within one year

	2025 £	2024 £
Other creditors	341	415
Accruals and deferred income	16,680	15,750
	17,021	16,165

Creditors amounts falling due within one year includes deferred income:

	2025 £	2024 £
As at 1 June 2024	15,000	15,000
As at 31 May 2025	15,000	15,000

9 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

Lowther Castle and Gardens Trust
Notes to the Financial Statements for the Year Ended 31 May 2025

..... continued

10 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

11 Analysis of funds

	At 1 June 2024	Incoming resources	Resources expended	At 31 May 2025
	£	£	£	£
General Funds				
Unrestricted income fund	58,637	72,118	(3,568)	127,187

Prior period

	At 1 June 2023	Incoming resources	Resources expended	At 31 May 2024
	£	£	£	£
General Funds				
Unrestricted income fund	51,641	8,405	(1,409)	58,637

Lowther Castle and Gardens Trust
Notes to the Financial Statements for the Year Ended 31 May 2025

..... continued

12 Net assets by fund

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Tangible assets	-	-	1
Current assets	144,208	144,208	74,801
Creditors: Amounts falling due within one year	<u>(17,021)</u>	<u>(17,021)</u>	<u>(16,165)</u>
Net assets	<u><u>127,187</u></u>	<u><u>127,187</u></u>	<u><u>58,637</u></u>

Prior period

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Tangible assets	1	1	1
Current assets	74,801	74,801	52,390
Creditors: Amounts falling due within one year	<u>(16,165)</u>	<u>(16,165)</u>	<u>(750)</u>
Net assets	<u><u>58,637</u></u>	<u><u>58,637</u></u>	<u><u>51,641</u></u>







Final accounts 2025

Final Audit Report

2025-12-18

Created:	2025-12-18
By:	Suzanne Sharp (suzanne.sharp@lowther.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAANZb6I4IEOwMivdvozSIEA_lwDkKFEets

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-  Document created by Suzanne Sharp (suzanne.sharp@lowther.co.uk)
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-  Document emailed to bryangray@bryangray.co.uk for signature
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-  Email viewed by bryangray@bryangray.co.uk
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-  Signer bryangray@bryangray.co.uk entered name at signing as Bryan Gray
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-  Document e-signed by Bryan Gray (bryangray@bryangray.co.uk)
Signature Date: 2025-12-18 - 10:05:53 AM GMT - Time Source: server- IP address: 86.162.57.58
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