

THE CHRISTOPHER ROBINS CHARITABLE TRUST

Trustees Report and Unaudited Accounts

**For The Year Ended
13 June 2025**

THE CHRISTOPHER ROBINS CHARITABLE TRUST
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THE CHRISTOPHER ROBINS CHARITABLE TRUST
REFERENCE AND ADMINISTRATIVE INFORMATION

(Registered Charity Number: 1154026)

Trustees	N Livock T Short J Short
Principal Address	16a Main Street Kirkby Lonsdale Carnforth Lancashire LA6 2AG
Independent Examiner	Jack Steer MHA Kendal House Murley Moss Business Village Kendal Cumbria LA9 7RL

THE CHRISTOPHER ROBINS CHARITABLE TRUST

REPORT OF THE TRUSTEES

The Trustees present their report and the financial statements of the charity for the year ended 13 June 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Trust'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.

Objectives and Activities

The charity was set up for the public benefit and to further such purposes as are exclusively charitable in accordance with the Laws of England and Wales in the Parish of Kirkby Lonsdale and the surrounding Parishes as the Trustees may from time to time decide.

The Trustees have had due regard to the guidance published by the Charity Commission on Public Benefit.

Achievements and Performance

The eleventh year of the Charity has been difficult . On the 8th of December 2024 there was a major fire in Kirkby Lonsdale, 5 shops and six flats were either destroyed or damaged, it brought great sadness to the town with the death of Ben a well-known shopkeeper. Due to the fire the whole atmosphere of the Town changed and we have endeavoured to help those most affected. We have given several grants to help businesses relocate or to even survive as trade stopped in Market St , the part of Town most affected . We have given our highest amount of grants this year and we feel that we must in this new year try even harder to help repair our community.

The Charity had planned to sell some of the property we own on Market St. but this would now be impossible for a time until the damaged fire properties are back in action . We now feel that the Charity owning property on the high street has been a great advantage to the Town and that we should consider where appropriate buying further shops and flats, protecting the High Street , is important as is providing small flats for rental.

Grant applications have been at a record high , among the things we have been most interested in is the establishment of a warm hub, in Barbon Village Hall , this involved the installation of solar and battery storage .Another film showing Kirkby Lonsdale during the war time , this is the third film in the series and of course the many small grants to individuals .

We again helped to finance the poetry festival, sadly we felt this was not a great success .

Plans for the future.

We would still love to organise and finance a small inter-village transport service and will work on this in preparation for when funds are available . We plan to resurface the river walk and this should be done in July . We think there will be an ongoing need to help some of the business's most affected by the fire, we understand it may be two more years before everything is rebuilt .We will look at purchasing further property when and if it comes to market .

To help individuals to achieve their dreams and is going to be our motto this coming year .

Financial Review

Reserves Policy – the running costs of the charity are relatively low and therefore only a minimal reserve is required. It is the Trust's aim to have a reserve to cover 6 months running costs. Although the year-end reserves fall short of the reserves policy, the repayment of the Handelsbanken loan after the year end by a Trustee—who does not require repayment at the same rate—provides the flexibility needed for the charity to sustain its running costs. The trustee has written representation to the Charity that the loan will not be recalled at a time that would cause financial strain.

THE CHRISTOPHER ROBINS CHARITABLE TRUST

REPORT OF THE TRUSTEES (CONTINUED)

Financial Review (continued)

Investment Policy – under the trust Deed the Trustees have the power to make any investment which they see fit in furtherance of the Trust's aims and objectives. It is the Trustees' aim to invest 20% of the income every year, whether through property, investment portfolio or cash deposits. This will help to provide additional income to give as grants and meet the Charity's objectives. Programme related investments are also considered if they meet the Trusts objectives.

Structure, Governance and Management

The charity was established by a charitable trust deed on 25 March 2011 by Christopher Robins to be the main beneficiary of his estate upon death. Christopher Robins died on the 25 August 2012.

The Trustees who served during the year were:

J Short
N Livock
T Short

The Trustees are appointed by the Board of Trustees and serve until they resign or retire. The Trustees ensure that new Trustees have the necessary skills to contribute to the Charity's management and development.

The Trustees meet regularly to discuss the general running of the charity, the financial position and any grant requests that have been made.

The Trustees have identified the major risks to which the charity is exposed. Those risks have been reviewed and systems established to mitigate them. In keeping under review the Trust's activities, Trustees are mindful of the potential for any changes to the present range of risks and will adjust systems when and where required.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that year. 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board of Trustees on December 24, 2025

John Short

J Short (Trustee)

THE CHRISTOPHER ROBINS CHARITABLE TRUST

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE CHRISTOPHER ROBINS CHARITABLE TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 13 June 2025 which are set out on pages 5 to 16.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



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Dated: January 5, 2026

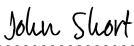
THE CHRISTOPHER ROBINS CHARITABLE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 13 JUNE 2025

		2025	2024
		£	£
Income from:			
Investments	1	135,133	123,688
Total income and endowments		135,133	123,688
Expenditure on:			
Charitable activities:			
Grants payable	2/3	51,339	21,000
Other costs	2	54,003	65,172
Total		105,342	86,172
Net income		29,791	37,516
Gains/(losses) on investment assets	6	2,000	-
Net movement in funds		31,791	37,516
Reconciliation of funds:			
Total funds brought forward		2,007,552	1,970,036
Total funds carried forward		2,039,343	2,007,552

THE CHRISTOPHER ROBINS CHARITABLE TRUST
BALANCE SHEET
FOR THE YEAR ENDED 13 JUNE 2025

		2025		2024	
		£	£	£	£
Fixed assets					
Investments	4	2,262,823		2,262,823	
Current assets					
Debtors	5	6,900		900	
Cash at bank and in hand		9,290		31,007	
		16,190		31,907	
Creditors: amounts falling due within one year	7	(217,170)		(26,988)	
Net current (liabilities)/ assets		(200,980)		4,919	
Creditors: amounts falling due after more than one year	8	(22,500)		(260,190)	
Net assets		2,039,343		2,007,552	
Funds:					
Unrestricted funds	11	2,039,343		2,007,552	
Restricted funds	11	-		-	
Total funds		2,039,343		2,007,552	

These accounts were approved by the Trustees onDecember 24, 2025.....and signed on their behalf.


.....
J Short – Trustee


.....
T Short – Trustee


.....
N Livock - Trustee

THE CHRISTOPHER ROBINS CHARITABLE TRUST

ACCOUNTING POLICIES

FOR THE YEAR ENDED 13 JUNE 2025

Basis of accounting

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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

Christopher Robins Charitable Trust meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Income and endowments

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable it will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- a) Voluntary income is received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- b) Donated services and facilities are included at value to the charity where this can be quantified. No amounts are included in the financial statements for services donated by volunteers.
- c) Investment income is included when receivable.
- d) If income is received but the related performance does not take place until a further accounting year the income will be deferred to that accounting year.

Expenditure

All expenditure is accounted for on an accruals basis inclusive of any VAT which cannot be recovered and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with use of the resources.

- a) Costs for generating voluntary income are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.
- b) Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant requests are made to The Christopher Robins Charitable Trust and a decision is made by the Trustees as to whether the grant should be made and the amount of such grants.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

THE CHRISTOPHER ROBINS CHARITABLE TRUST

ACCOUNTING POLICIES (*CONTINUED*)

FOR THE YEAR ENDED 13 JUNE 2025

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Investments

Investment income represents rentals received from the investment properties, interest earned on the loan investment and programme related investment and from the investment of temporary surplus funds placed on deposit, from dividends received on the investments held within the investment portfolio, and are included in the accounts when receivable.

Investment properties - are stated at market value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Equity investments – are stated at market value at the balance sheet date with any gain or loss on revaluation or disposal being recognised in the statement of financial activities in the year.

Investment loans and programme related investments – are stated at cost. Programme related investments are those investments that have been made to pursue the Charity's objectives and not purely for their investment return.

Going concern

At the year end date the charity has net current liabilities principally due to the charities bank loan currently falling due within 12 months of the balance sheet date, and due to capital overpayments made during the course of the financial year. The charity's bankers have indicated a willingness to renew the terms of the loans, which will mean that the capital should not fall due within 12 months.

On this assumption, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. On this basis, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

THE CHRISTOPHER ROBINS CHARITABLE TRUST

ACCOUNTING POLICIES (*CONTINUED*)

FOR THE YEAR ENDED 13 JUNE 2025

Key assumptions, judgements and estimates

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE CHRISTOPHER ROBINS CHARITABLE TRUST**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 13 JUNE 2025****1 Income from investments**

	2025	2024
	£	£
Rental income	128,658	117,213
Loan interest receivable	6,475	6,475
	135,133	123,688

All income in the current and previous year was unrestricted income.

2 Expenditure

	Total	Total
	2025	2024
	£	£
Charitable activities		
Grants payable (note 3)	51,339	21,000
Other costs:		
Costs in relation to rental properties	28,468	47,457
Loan interest	20,742	11,782
Other costs	1,013	2,435
Accountancy fees	3,780	3,498
Total other costs	54,003	65,172
Total expenditure	105,342	86,172

All expenditure in the current and previous year was unrestricted expenditure.

THE CHRISTOPHER ROBINS CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 13 JUNE 2025

3 Grants payable

<u>Grants payable to individuals</u>	2025	2024
	£	£
Craven Judo – judo mats	1,500	-
Flower Bank - Emma Stevenson – towards exhibition	1,300	1,000
Matt Sowerby – Poetry Festival	5,000	-
Ava and Elliott Natlacen – QES School trips	1,150	-
Mr & Mrs Stibling – MND Council Tax	1,567	-
Courtney Bestwick – Child Psychology	2,000	-
John Hamlett – Kirkby Lonsdale Film	5,000	-
Newsagents – support following fire	1,000	-
Robert Mulgew – supporting Masters degree	1,000	-
Juila Watt – support following fire	1,000	-
Medispa – support following fire	1,500	-
Gemma Wilkinson – support following fire	1,000	-
Ladies of Lonsdale – support following fire	250	-
Hollie Sedgwick – support new shop	1,000	-
Emma Gathered – support following fire	500	-
Spice Essence – support following fire	1,000	-
Trish Phillips – the borrowed ether	960	-
Claire Metcalfe – support for bus pass	800	-
Katie Sandor	-	1,500
Michael Wright	-	750
Molly Conway	-	1,000
Oksana Stelmakh	-	2,000
Emily Finch	-	500
Hayley Wild	-	900
Lucy Ormston	-	2,000
Ben Owen	-	750
Emily Ravey	-	750
Joanna Wakefield	-	750
Robin Ree	-	500
Molly-Mai Westworth	-	200
Freya Liley	-	750
Olivia Alesi	-	650
Lucy Noblet	-	350
Freddie Hughes	-	350
Valerie Laycock	-	350
Phillipa Tatham	-	750
Total expenditure	27,527	15,800

THE CHRISTOPHER ROBINS CHARITABLE TRUST**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 13 JUNE 2025****3 Grants payable continued**

<u>Grants payable to institutions</u>	2025	2024
	£	£
Kirkby Lonsdale CIC - Christmas fair	1,500	1,000
Beckside Plumbing – Boiler for elderly	3,224	-
Barbon Village Hall – support refurbishment	1,500	-
St Marys School – Support speech therapist	2,938	-
St Marys – support Illuminate	1,000	-
Barbon play park – repairs	2,000	-
St Mary's - Speech Therapist	2,880	-
Barbon Village Hall – support solar/ battery installation	5,350	-
Curious Dance Co – Dance Initiative	3,000	-
Queen Elizabeth School	420	-
Arkholme Primary School	-	4,000
Kirkby Lonsdale Bowling club	-	200
	23,812	5,200
Total grants payable	51,339	21,000

THE CHRISTOPHER ROBINS CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 13 JUNE 2025

4 Fixed assets and investments

	Investment properties £	Investment loan £	Programme related investment £	Total 2025 £	Total 2024 £
Brought forward	2,095,823	150,000	17,000	2,262,823	2,262,823
Additions	41,265	-	-	41,265	-
Revaluations	-	-	-	-	-
Repayments	-	-	-	-	-
Disposal	(41,265)	-	-	(41,265)	-
Cost & market Value at 13 June 25	2,095,823	150,000	17,000	2,262,823	2,262,823

On historical cost basis the Investment properties would be valued at £1,888,860 (2024: £1,888,860).

The charity's Investment properties were last valued on 28 September 2020 at £1,415,000 by Hackney and Leigh Limited, independent valuers who are not connected with the charity on the basis of market value of the properties.

The trustees consider the closing valuation to be a fair indication of the value of the investment properties at 13 June 2025 recognising there is an element of subjectivity of the valuations.

During the year, the Trust purchased a piece of land which they sold on during the same financial year with a profit on £2,000.

The investment loans represent a loan of £150,000 was provided on an interest only basis of 3.65% and this is the only loan remaining.

The programme related investment is a loan given to a local business to help with the purchase of land in the community to assist their business and is secured upon said land. The loan is provided on an interest only basis at 5% fixed. There is no set term for the repayment of the loan, and this will be reviewed periodically.

5 Debtors

	2025 £	2024 £
Other debtors	6,900	900
	6,900	900

THE CHRISTOPHER ROBINS CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 13 JUNE 2025

6 Gains/(losses) on investment assets

	2025 £	2024 £
Analysis of investment gains / (losses)		
Realised profit on disposal of land	2,000	-

7 Creditors – amounts falling due within one year

	2025 £	2024 £
Other creditors	700	700
Accruals	3,780	3,498
Bank loans and overdrafts	190,190	22,790
Other loans	22,500	-
	217,170	26,988

The bank loan is secured on Charity property. The charity has repaid the loan in full post year end with a Trustee loaning the balance to the charity.

8 Creditors – amounts falling due after more than one year

	2025 £	2024 £
Bank loans and overdrafts	-	260,190
Loan from friend	22,500	-
	22,500	260,190

Analysis of loans

Wholly repayable within 5 years:

By instalments	63,992	43,681
Other than by instalments	171,198	239,299
Included in current liabilities	(212,690)	(22,790)
	22,500	260,190

THE CHRISTOPHER ROBINS CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 13 JUNE 2025

9 Taxation

As a charity, The Christopher Robins Charitable Trust is exempt from tax on income and gains falling within sections 472-474 of the Corporation Tax Act 2010, sections 478 - 489 of the Corporation Tax Act 2010, or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

10 Trustees

During the current and previous year, no remuneration was paid to trustees. During the year one trustee was reimbursed for expenses paid on behalf of the Trust for repairs and running costs to Trust properties totalling £29,373 (2024: £44,239).

11 Fund analysis

	At 14 June 2024	Income	Expenditure	Transfers	Gain on investment assets	At 13 June 2025
Unrestricted Funds	2,007,552	135,133	(105,342)	-	2,000	2,039,343
Restricted Funds	-	-	-	-	-	-
Total reserves	2,007,552	135,133	(105,342)	-	2,000	2,039,343

	At 14 June 2023	Income	Expenditure	Transfers	Gain on investment assets	At 13 June 2024
Unrestricted Funds	1,970,036	123,688	(86,172)	-	-	2,007,552
Restricted Funds	-	-	-	-	-	-
Total reserves	1,970,036	123,688	(86,172)	-	-	2,007,552

12 Employees

There were no employees during the current or previous year.

13 Net fund analysis

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Fund balances at 13 June 2025 are represented by:			
Tangible fixed assets	2,262,823	-	2,262,823
Net current liabilities	(200,980)	-	(200,980)
Non-current liabilities	(22,500)	-	(22,500)
	2,039,343	-	2,039,343

THE CHRISTOPHER ROBINS CHARITABLE TRUST

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 13 JUNE 2025

13 Net fund analysis (continued)

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Fund balances at 13 June 2024 are represented by:			
Tangible fixed assets	2,262,823	-	2,262,823
Net current assets	4,919	-	4,919
Non-current liabilities	(260,190)	-	(260,190)
	2,007,552	-	2,007,552

14 Control

No single individual has had control of the charity in the current or previous year.

15 Related party transactions

During the year, a loan was given to the Charity by a close family member of a Trustee for £45,000. This loan is repayable within two years under the agreement.