

ELEANOR HARRIS CIO

England & Wales · Charity number 1172768

Details

Status Registered

Legal form CIO

Registered 2017-04-26

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

Contact

Address Balfours
New Windsor House
Holsworth Park
Oxon Business Park
Bicton Heath
SHREWSBU

Phone 01743277069

Activities

Objects: THE OBJECTS OF THE CIO ARE TO PROMOTE AND SUPPORT THE ADVANCEMENT OF EDUCATION OF YOUNG PEOPLE IN THE AREAS OF BASCHURCH AND WESTON LULLINGFIELDS AND THE SUPPORT OF THE TWO PRIMARY SCHOOLS AND OF LOCAL CUBS, BROWNIES, GIRL GUIDES, SCOUT GROUPS AND CHURCH YOUTH GROUPS AND THE PROVISION MAINTENANCE AND SUPPORT OF SUCH GROUPS, EDUCATIONAL ESTABLISHMENTS, ACTIVITIES AND EQUIPMENT.

Activities: The objectives of the CIO are to promote and support the advancement of Education of young people in the areas of Baschurch and Weston Lullingfields and the support of the two primary schools and of Local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups and the provision maintenance and support of such groups, educational establishments, activities and equipment.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

Geography

- Shropshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£119,405	£97,431	-	-
2024-12-31	£132,249	£55,297	-	-
2023-12-31	£128,731	£57,947	-	-
2022-12-31	£122,538	£84,416	-	-
2021-12-31	£105,639	£214,293	-	-

Trustees

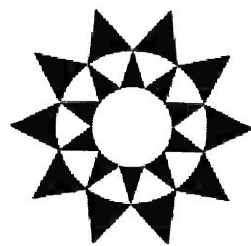
Name	Role	Appointed
JOHN VERNON DAVIES	Chair	1987-01-01
CLIVE JOHN WILLIAMS		2016-06-01
Faye Elizabeth Dickson		2020-01-21
Henry David Neal Bridge		2020-01-21
SARAH LOUISE LEA		2011-01-01

ELEANOR HARRIS CIO

England & Wales - Charity number 1172768

Accounts

ELEANOR HARRIS CIO
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025



WR
Partners
Protecting your future.

ELEANOR HARRIS CIO

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ELEANOR HARRIS CIO

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Trustees	Henry Bridge John Davies Faye Dickson Sarah Lea Clive Williams
Charity registered number	1172768
Principal office	Balfours, New Windsor House Holsworth Park Oxon Business Park Bicton Heath Shrewsbury SY3 5HJ
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 January 2025 to 31 December 2025. The Trustees confirm that the Annual report and financial statements of the CIO comply with the current statutory requirements, the requirements of the CIO's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (update effective 1 January 2019).

Objectives and activities

a. Policies and objectives

The objects of the CIO are to promote and support the advancement of education of young people in the areas of Baschurch and Weston Lullingfields and the support of the two primary school and of local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups and the provision maintenance and support of such groups, educational establishments, activities and equipment.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The Charity achieves its objectives by annual donation requests made by Baschurch CE Primary School and Weston Lullingfields Primary School, local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups. Detailed donations requests are directed to Trustees and considered for approval at a Trustees Meeting in January of each year.

Charitable funds are raised through rental income from Charity's fixed assets and CCLA investment portfolio.

Achievements and performance

a. Review of activities

In meeting its charitable objectives, donations were made to both Weston Lullingfields Primary School and Baschurch CE Primary School, along with some smaller donations to local organisations. The main focus on donations was improvement on access to IT increasing the number of laptops and tablets available to pupils and enhancement of Music Education through specialist teaching. Whilst meeting these objectives the Charity has continued to maintain and improve the properties within the Estate for the future.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

b. Reserves policy

Reserves in 2025 amount to £5,187,538 (2024: £5,191,767) this includes investment property, investments and cash £231,581 (2024: £197,727). Free reserves (excluding investment property) amounted to £1,152,538 (2024: £1,156,767).

Cash reserves are held in case of any liabilities with regard to Landlord maintenance and repairing obligations. Investments funds are held by the CCLA Investment Management Limited and can be easily liquidated if required.

Structure, governance and management

a. Constitution

The Charity is registered as a Charitable Incorporated Organisation in England and Wales, and has a registered charity number 1172768. It was set up and is constituted under a Constitution dated 21st February 2017. The CIO formerly operated as a charitable will trust with all of its assets and liabilities being transferred into the CIO on incorporation.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

The charity holds a minimum of three Trustee meetings a year to oversee the management of the Charity.

The day to day running of the Charity is delegated to the Managing Agents, Messrs Balfours LLP who are in regular contact with the senior Trustee and other Trustees as appropriate.

d. Policies adopted for the induction and training of Trustees

Each Trustee is given a copy of the Charity's Constitution, a copy of CIO's latest trustees' annual report and statement of accounts. All new Trustees are also given a tour of the Charity's estate and briefed by the senior Trustee.

Plans for future periods

Future developments

In meeting its charitable objectives, the Charity will continue to maintain and improve the properties within the Estate for the future.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
John Davies

Date: 24/03/2026

ELEANOR HARRIS CIO

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

Independent Examiner's Report to the Trustees of Eleanor Harris CIO ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Jane Tweedie*

S J Tweedie

Dated: *25 March 2026*

BSc FCA DChA

WR Partners

Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

ELEANOR HARRIS CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Investments	3	119,405	119,405	132,249
Total income		<u>119,405</u>	<u>119,405</u>	<u>132,249</u>
Expenditure on:				
Charitable activities		97,431	97,431	55,297
Total expenditure		<u>97,431</u>	<u>97,431</u>	<u>55,297</u>
Net income before net (losses)/gains on investments		21,974	21,974	76,952
Net (losses)/gains on investments		(26,203)	(26,203)	32,121
Net movement in funds		<u>(4,229)</u>	<u>(4,229)</u>	<u>109,073</u>
Reconciliation of funds:				
Total funds brought forward		5,191,767	5,191,767	5,082,694
Net movement in funds		(4,229)	(4,229)	109,073
Total funds carried forward		<u>5,187,538</u>	<u>5,187,538</u>	<u>5,191,767</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

ELEANOR HARRIS CIO

**BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Note	2025 £	2024 £
Fixed assets			
Investments	9	930,826	957,029
Investment property	8	4,035,000	4,035,000
		<u>4,965,826</u>	<u>4,992,029</u>
Current assets			
Debtors	10	4,523	10,244
Cash at bank and in hand		231,581	197,727
		<u>236,104</u>	<u>207,971</u>
Current liabilities			
Creditors: amounts falling due within one year	11	(14,392)	(8,233)
		<u>221,712</u>	<u>199,738</u>
Net current assets		<u>221,712</u>	<u>199,738</u>
Total assets less current liabilities		<u>5,187,538</u>	<u>5,191,767</u>
Total net assets		<u>5,187,538</u>	<u>5,191,767</u>
Charity funds			
Unrestricted funds	12	5,187,538	5,191,767
Total funds		<u>5,187,538</u>	<u>5,191,767</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
John Davies

Date: 24/03/2026

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. General information

This is a Charitable Incorporated Organisation, situated in the United Kingdom. The principal place of business is the principal office, the address of which is provided on Page 1. The principal activity of the Charity is to promote and support the advancement of education of young people in the areas of Baschurch and Weston Lullingfields and the support of the two primary schools and of Local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups and the provision maintenance and support of such groups, educational establishments, activities and equipment.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Eleanor Harris CIO 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.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. .

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Investments

Fixed asset investments are stated at market value at the balance sheet date. Any movements in market value arising during the year are shown as unrealised gains or losses in the Statement of Financial Activities. Investments comprise investment property and share portfolios. Investment property is valued using a directors' estimate of the market value, supported by professional valuations as appropriate. Shares are reviewed annually through online stock exchange websites.

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and 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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Fund accounting

General funds are unrestricted funds which 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

3. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2022 £
Local investment properties - rent	107,381	107,381	116,971
Investment income	11,346	11,346	14,693
Wayleave	678	678	585
	<u>119,405</u>	<u>119,405</u>	<u>132,249</u>
<i>Total 2024</i>	<u>132,249</u>	<u>132,249</u>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

4. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £	Total funds 2024 £
Grants to institutions	30,000	30,000	19,400
<i>Total 2024</i>	<u>19,400</u>	<u>19,400</u>	

The Charity has made the following material grants to institutions during the year:

Name of institution	2025 £	2024 £
Baschurch CE Primary School	21,000	13,000
Weston Lullingfields Primary School	6,000	5,000
Boreatton Scout Group	1,000	-
1st Baschurch Brownies	1,000	600
1st Baschurch Guides	1,000	800
	<u>30,000</u>	<u>19,400</u>
	<u>30,000</u>	<u>19,400</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Expenditure on charitable activities	56,748	30,000	10,683	97,431	55,297
<i>Total 2024</i>	<u>30,154</u>	<u>19,400</u>	<u>5,743</u>	<u>55,297</u>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2025 £	Total funds 2025 £	Total funds 2024 £
Residential repairs and maintenance	32,216	32,216	8,771
Insurance	6,755	6,755	6,835
Rents paid	73	73	129
Management fees	17,704	17,704	14,419
	<u>56,748</u>	<u>56,748</u>	<u>30,154</u>
<i>Total 2024</i>	<u>30,154</u>	<u>30,154</u>	

Analysis of support costs

	Charitable activities 2025 £	Total funds 2025 £	Total funds 2024 £
Utilities	3,585	3,585	952
Professional fees	4,344	4,344	2,202
Governance	2,754	2,754	2,589
	<u>10,683</u>	<u>10,683</u>	<u>5,743</u>
<i>Total 2024</i>	<u>5,743</u>	<u>5,743</u>	

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,200 (2024 - £1,100), and Accounts preparation and Charity Commission annual return of £1,440 (2024 - £1,336).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025, no Trustee expenses have been incurred (2024 - £NIL).

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

8. Investment property

	Freehold investment property £
Valuation	
At 1 January 2025	4,035,000
At 31 December 2025	<u>4,035,000</u>

The valuation of property and land held by the charity was carried out in 2021 by Balfours LLP. There are no restrictions on the ability to realise investment property, or on the remittance of income and proceeds of disposal subject to working within the objects of the charity and the constitution thereof.

The majority of the properties included within the valuation had been inherited from the original charitable will trust and due to their age, did not have a recorded cost.

The Trustees consider the carrying value of £4,035,000 is still representative of the value of the property on an open market basis.

9. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2025	957,029
Additions	526,313
Disposals	(526,313)
Revaluations	(26,203)
At 31 December 2025	<u>930,826</u>
Net book value	
At 31 December 2025	930,826
At 31 December 2024	<u>957,029</u>

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

10. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	4,523	10,244
	<u>4,523</u>	<u>10,244</u>

11. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	11,752	5,797
Accruals	2,640	2,436
	<u>14,392</u>	<u>8,233</u>

ELEANOR HARRIS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2025 £
Unrestricted funds						
Property fund	4,035,000	107,381	(56,748)	(50,633)	-	4,035,000
General fund	1,156,767	12,024	(40,683)	50,633	(26,203)	1,152,538
	<u>5,191,767</u>	<u>119,405</u>	<u>(97,431)</u>	<u>-</u>	<u>(26,203)</u>	<u>5,187,538</u>

Statement of funds - prior year

	<i>Balance at 1 January 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2024 £</i>
Unrestricted funds						
Property fund	4,035,000	116,971	(30,154)	(86,817)	-	4,035,000
General fund	1,047,694	15,278	(25,143)	86,817	32,121	1,156,767
	<u>5,082,694</u>	<u>132,249</u>	<u>(55,297)</u>	<u>-</u>	<u>32,121</u>	<u>5,191,767</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Fixed asset investments	930,826	930,826
Investment property	4,035,000	4,035,000
Current assets	236,104	236,104
Creditors due within one year	(14,392)	(14,392)
Total	<u><u>5,187,538</u></u>	<u><u>5,187,538</u></u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Fixed asset investments	957,029	957,029
Investment property	4,035,000	4,035,000
Current assets	207,971	207,971
Creditors due within one year	(8,233)	(8,233)
Total	<u><u>5,191,767</u></u>	<u><u>5,191,767</u></u>

14. Related party transactions

During the year ending 31 December 2025 there has been one related party transaction of £ 2,430 (2024:£2,430), with Trustee H Bridge. The holding known as Baggy Moor is a farm tenancy held by PJ & FP Bridge & Sons of which H Bridge has been a partner in since 1 January 2023. This tenancy pre dates H Bridge's Trusteeship and there are no outstanding balances as at 31 December 2025.

ELEANOR HARRIS CIO

England & Wales - Charity number 1172768

Accounts

Charity number: 1172768

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UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



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FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees	Henry Bridge John Davies Faye Dickson Sarah Lea Clive Williams
Charity registered number	1172768
Principal office	Balfours, New Windsor House Holsworth Park Oxon Business Park Bicton Heath Shrewsbury SY3 5HJ
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

ELEANOR HARRIS CIO

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 January 2024 to 31 December 2024. The Trustees confirm that the Annual report and financial statements of the CIO comply with the current statutory requirements, the requirements of the CIO's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (update effective 1 January 2019).

Objectives and activities

a. Policies and objectives

The objects of the CIO are to promote and support the advancement of education of young people in the areas of Baschurch and Weston Lullingfields and the support of the two primary school and of local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups and the provision maintenance and support of such groups, educational establishments, activities and equipment.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The Charity achieves its objectives by annual donation requests made by Baschurch CE Primary School and Weston Lullingfields Primary School, local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups. Detailed donations requests are directed to Trustees and considered for approval at a Trustees Meeting in January of each year.

Charitable funds are raised through rental income from Charity's fixed assets and CCLA investment portfolio.

Achievements and performance

a. Review of activities

In meeting its charitable objectives, donations were made to both Weston Lullingfields Primary School and Baschurch CE Primary School, along with some smaller donations to local organisations. The main focus on donations was improvement on access to IT increasing the number of laptops and tablets available to pupils and enhancement of Music Education through specialist teaching. Whilst meeting these objectives the Charity has continued to maintain and improve the properties within the Estate for the future.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

ELEANOR HARRIS CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

b. Reserves policy

Reserves in 2024 amount to £5,197,767 (2023: £5,082,694) this includes investment property, investments and cash £197,727 (2023: £118,612). Free reserves (excluding investment property) amounted to £1,156,767 (2023: £1,047,694).

Cash reserves are held in case of any liabilities with regard to Landlord maintenance and repairing obligations. Investments funds are held by the CCLA Investment Management Limited and can be easily liquidated if required.

Structure, governance and management

a. Constitution

The Charity is registered as a Charitable Incorporated Organisation in England and Wales, and has a registered charity number 1172768. It was set up and is constituted under a Constitution dated 21st February 2017. The CIO formerly operated as a charitable will trust with all of its assets and liabilities being transferred into the CIO on incorporation.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

The charity holds a minimum of three Trustee meetings a year to oversee the management of the Charity.

The day to day running of the Charity is delegated to the Managing Agents, Messrs Balfours LLP who are in regular contact with the senior Trustee and other Trustees as appropriate.

d. Policies adopted for the induction and training of Trustees

Each Trustee is given a copy of the Charity's Constitution, a copy of CIO's latest trustees' annual report and statement of accounts. All new Trustees are also given a tour of the Charity's estate and briefed by the senior Trustee.

Plans for future periods

Future developments

In meeting its charitable objectives, the Charity will continue to maintain and improve the properties within the Estate for the future.

ELEANOR HARRIS CIO

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities


The Trustees are responsible for preparing the Trustees' 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....

John Davies

Date: 25/08/2025

ELEANOR HARRIS CIO

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Independent Examiner's Report to the Trustees of Eleanor Harris CIO ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

ELEANOR HARRIS CIO

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Jane Tweedie

Dated:

22 September 2025

S J Tweedie

BSc FCA DChA

WR Partners

Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

ELEANOR HARRIS CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Investments	3	132,249	132,249	129,505
Other income	4	-	-	(774)
Total income		132,249	132,249	128,731
Expenditure on:				
Charitable activities		55,297	55,297	57,947
Total expenditure		55,297	55,297	57,947
Net Income before net gains on investments		76,952	76,952	70,784
Net gains on investments		32,121	32,121	88,132
Net income/(expenditure)		109,073	109,073	158,916
Net movement in funds		109,073	109,073	158,916
Reconciliation of funds:				
Total funds brought forward		5,082,694	5,082,694	4,923,778
Net movement in funds		109,073	109,073	158,916
Total funds carried forward		5,191,767	5,191,767	5,082,694

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

ELEANOR HARRIS CIO

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Investments	10	957,029	924,908
Investment property	9	4,035,000	4,035,000
		<u>4,992,029</u>	<u>4,959,908</u>
Current assets			
Debtors	11	10,244	13,005
Cash at bank and in hand		197,727	118,612
		<u>207,971</u>	<u>131,617</u>
Creditors: amounts falling due within one year	12	(8,233)	(8,831)
Net current assets		<u>199,738</u>	<u>122,786</u>
Total assets less current liabilities		<u>5,191,767</u>	<u>5,082,694</u>
Total net assets		<u>5,191,767</u>	<u>5,082,694</u>
Charity funds			
Unrestricted funds	13	5,191,767	5,082,694
Total funds		<u>5,191,767</u>	<u>5,082,694</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


John Davies

Date: 25/08/2025

The notes on pages 9 to 19 form part of these financial statements.

ELEANOR HARRIS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. General information

This is a Charitable Incorporated Organisation, situated in the United Kingdom. The principal place of business is the principal office, the address of which is provided on Page 1. The principal activity of the Charity is to promote and support the advancement of education of young people in the areas of Baschurch and Weston Lullingfields and the support of the two primary schools and of Local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups and the provision maintenance and support of such groups, educational establishments, activities and equipment.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Eleanor Harris CIO 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.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Investments

Fixed asset investments are stated at market value at the balance sheet date. Any movements in market value arising during the year are shown as unrealised gains or losses in the Statement of Financial Activities. Investments comprise investment property and share portfolios. Investment property is valued using a directors' estimate of the market value, supported by professional valuations as appropriate. Shares are reviewed annually through online stock exchange websites.

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and 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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

ELEANOR HARRIS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Fund accounting

General funds are unrestricted funds which 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.

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2022 £
Local investment properties - rent	116,971	116,971	114,467
Investment income	14,693	14,693	14,491
Wayleave	585	585	547
	<u>132,249</u>	<u>132,249</u>	<u>129,505</u>
<i>Total 2023</i>	<u>129,505</u>	<u>129,505</u>	

4. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2022 £
Insurance claims received	-	-	(774)
	<u>-</u>	<u>-</u>	<u>(774)</u>
<i>Total 2023</i>	<u>(774)</u>	<u>(774)</u>	

ELEANOR HARRIS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £	Total funds 2023 £
Grants to institutions	19,400	19,400	18,000
<i>Total 2023</i>	<i>18,000</i>	<i>18,000</i>	

The Charity has made the following material grants to institutions during the year:

Name of Institution	2024 £	2023 £
Baschurch CE Primary School	13,000	12,000
Weston Lullingfields Primary School	5,000	4,000
Boreatton Scout Group	-	800
1st Baschurch Brownies	600	600
1st Baschurch Guides	800	600
	19,400	18,000
	19,400	18,000

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Expenditure on charitable activities	30,154	19,400	5,743	55,297	57,947
<i>Total 2023</i>	<i>36,739</i>	<i>18,000</i>	<i>3,208</i>	<i>57,947</i>	

ELEANOR HARRIS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2024 £	Total funds 2024 £	Total funds 2023 £
Farm repairs and maintenance	-	-	1,798
Residential repairs and maintenance	8,771	8,771	16,171
Insurance	6,835	6,835	6,106
Rents paid	129	129	79
Management fees	14,419	14,419	12,585
	<u>30,154</u>	<u>30,154</u>	<u>36,739</u>
<i>Total 2023</i>	<u>36,739</u>	<u>36,739</u>	

Analysis of support costs

	Charitable activities 2024 £	Total funds 2024 £	Total funds 2023 £
Utilities	952	952	557
Professional fees	2,202	2,202	-
Governance	2,589	2,589	2,651
	<u>5,743</u>	<u>5,743</u>	<u>3,208</u>
<i>Total 2023</i>	<u>3,208</u>	<u>3,208</u>	

7. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>2,436</u>	<u>2,340</u>

ELEANOR HARRIS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

ELEANOR HARRIS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

9. Investment property

	Freehold investment property £
Valuation	
At 1 January 2024	4,035,000
At 31 December 2024	<u>4,035,000</u>

The valuation of property and land held by the charity was carried out in 2021 by Balfours LLP. There are no restrictions on the ability to realise investment property, or on the remittance of income and proceeds of disposal subject to working within the objects of the charity and the constitution thereof.

The majority of the properties included within the valuation had been inherited from the original charitable will trust and due to their age, did not have a recorded cost.

The Trustees consider the carrying value of £4,035,000 is still representative of the value of the property on an open market basis.

10. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2024	924,908
Revaluations	32,121
At 31 December 2024	<u>957,029</u>
Net book value	
At 31 December 2024	<u>957,029</u>
At 31 December 2023	<u>924,908</u>

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	10,244	13,005
	<u>10,244</u>	<u>13,005</u>

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,797	6,491
Accruals	2,436	2,340
	<u>8,233</u>	<u>8,831</u>

ELEANOR HARRIS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds						
Property fund	4,035,000	116,971	(30,154)	(86,817)	-	4,035,000
General fund	1,047,694	15,278	(25,143)	86,817	32,121	1,156,767
	<u>5,082,694</u>	<u>132,249</u>	<u>(55,297)</u>	<u>-</u>	<u>32,121</u>	<u>5,191,767</u>

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds						
Property fund	4,035,000	114,467	(36,739)	(77,728)	-	4,035,000
General fund	888,778	14,264	(21,208)	77,728	88,132	1,047,694
	<u>4,923,778</u>	<u>128,731</u>	<u>(57,947)</u>	<u>-</u>	<u>88,132</u>	<u>5,082,694</u>

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	957,029	957,029
Investment property	4,035,000	4,035,000
Current assets	207,971	207,971
Creditors due within one year	(8,233)	(8,233)
Total	5,191,767	5,191,767

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Fixed asset investments	924,908	924,908
Investment property	4,035,000	4,035,000
Current assets	131,617	131,617
Creditors due within one year	(8,831)	(8,831)
Total	5,082,694	5,082,694

15. Related party transactions

During the year ending 31 December 2024 there has been one related party transaction of £ 2,430 (2023:£2,430), with Trustee H Bridge. The holding known as Baggy Moor is a farm tenancy held by PJ & FP Bridge & Sons of which H Bridge has been a partner in since 1 January 2023. This tenancy pre dates H Bridge's Trusteeship and there are no outstanding balances as at 31 December 2024.

ELEANOR HARRIS CIO

England & Wales - Charity number 1172768

Accounts

ELEANOR HARRIS CIO
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees	Henry Bridge John Davies Faye Dickson Sarah Lea Clive Williams
Charity registered number	1172768
Principal office	Balfours, New Windsor House Holsworth Park Oxon Business Park Bicton Heath Shrewsbury SY3 5HJ
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 January 2023 to 31 December 2023. The Trustees confirm that the Annual report and financial statements of the CIO comply with the current statutory requirements, the requirements of the CIO's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (update effective 1 January 2019).

Objectives and activities

a. Policies and objectives

The objects of the CIO are to promote and support the advancement of education of young people in the areas of Baschurch and Weston Lullingfields and the support of the two primary school and of local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups and the provision maintenance and support of such groups, educational establishments, activities and equipment.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The Charity achieves its objectives by annual donation requests made by Baschurch CE Primary School and Weston Lullingfields Primary School, local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups. Detailed donations requests are directed to Trustees and considered for approval at a Trustees Meeting in January of each year.

Charitable funds are raised through rental income from Charity's fixed assets and CCLA investment portfolio.

Achievements and performance

a. Review of activities

In meeting its charitable objectives, donations were made to both Weston Lullingfields Primary School and Baschurch CE primary School, along with some smaller donations to local organisations. The main focus on donations was improvement on access to IT increasing the number of laptops and tablets available to pupils and enhancement of Music Education through specialist teaching. Whilst meeting these objectives the Charity has continued to maintain and improve the properties within the Estate for the future.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

b. Reserves policy

Reserves in 2023 amount to £5,082,694 (2022: £4,923,778) this includes investment property, investments and cash £118,612 (2022: £61,638). Free reserves (excluding investment property) amounted to £1,047,694 (2022: £888,778).

Cash reserves are held in case of any liabilities with regard to Landlord maintenance and repairing obligations. Investments funds are held by the CCLA Investment Management Limited and can be easily liquidated if required.

Structure, governance and management

a. Constitution

The Charity is registered as a Charitable Incorporated Organisation in England and Wales, and has a registered charity number 1172768. It was set up and is constituted under a Constitution dated 21st February 2017. The CIO formerly operated as a charitable will trust with all of its assets and liabilities being transferred into the CIO on incorporation.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

The charity holds a minimum of three Trustee meetings a year to oversee the management of the Charity.

The day to day running of the Charity is delegated to the Managing Agents, Messrs Balfours LLP who are in regular contact with the senior Trustee and other Trustees as appropriate.

d. Policies adopted for the induction and training of Trustees

Each Trustee is given a copy of the Charity's Constitution, a copy of CIO's latest trustees' annual report and statement of accounts. All new Trustees are also given a tour of the Charity's estate and briefed by the senior Trustee.

Plans for future periods

Future developments

In meeting its charitable objectives, the Charity will continue to maintain and improve the properties within the Estate for the future.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Statement of Trustees' responsibilities


The Trustees are responsible for preparing the Trustees' 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 which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
John Davies
(Trustee)

Date: 18/04/2024

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent Examiner's Report to the Trustees of Eleanor Harris CIO ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

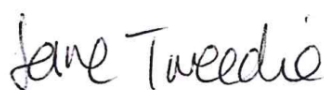
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 11 September 2024

S J Tweedie

BSc FCA DChA

WR Partners

Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Investments	3	129,505	129,505	115,948
Other income	4	(774)	(774)	6,590
Total income		128,731	128,731	122,538
Expenditure on:				
Charitable activities	6	57,947	57,947	84,416
Total expenditure		57,947	57,947	84,416
Net income before net gains/(losses) on investments				
		70,784	70,784	38,122
Net gains/(losses) on investments		88,132	88,132	(98,540)
Net income/(expenditure)		158,916	158,916	(60,418)
		-	-	-
Net movement in funds		158,916	158,916	(60,418)
Reconciliation of funds:				
Total funds brought forward		4,923,778	4,923,778	4,984,196
Net movement in funds		158,916	158,916	(60,418)
Total funds carried forward		5,082,694	5,082,694	4,923,778

The Statement of Financial Activities includes all gains and losses recognised in the year.


The notes on pages 9 to 19 form part of these financial statements.

ELEANOR HARRIS CIO

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Investments	10	924,908	836,777
Investment property	9	4,035,000	4,035,000
		4,959,908	4,871,777
Current assets			
Debtors	11	13,005	628
Cash at bank and in hand		118,612	61,638
		131,617	62,266
Creditors: amounts falling due within one year	12	(8,831)	(10,265)
Net current assets		122,786	52,001
Total assets less current liabilities		5,082,694	4,923,778
Total net assets		5,082,694	4,923,778
Charity funds			
Unrestricted funds	13	5,082,694	4,923,778
Total funds		5,082,694	4,923,778

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
John Davies
(Trustee)

Date: 18/04/2024

The notes on pages 9 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. General information

This is a Charitable Incorporated Organisation, situated in the United Kingdom. The principal place of business is the principal office, the address of which is provided on Page 1. The principal activity of the Charity is to promote and support the advancement of education of young people in the areas of Baschurch and Weston Lullingfields and the support of the two primary schools and of Local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups and the provision maintenance and support of such groups, educational establishments, activities and equipment.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Eleanor Harris CIO 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.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. .

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Investments

Fixed asset investments are stated at market value at the balance sheet date. Any movements in market value arising during the year are shown as unrealised gains or losses in the Statement of Financial Activities. Investments comprise investment property and share portfolios. Investment property is valued using a directors' estimate of the market value, supported by professional valuations as appropriate. Shares are reviewed annually through online stock exchange websites.

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Fund accounting

General funds are unrestricted funds which 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Local investment properties - rent	114,467	114,467	100,937
Investment income	14,491	14,491	14,435
Bank interest	-	-	11
Wayleave	547	547	565
	<u>129,505</u>	<u>129,505</u>	<u>115,948</u>
<i>Total 2022</i>	<u>115,948</u>	<u>115,948</u>	

4. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Insurance claims received	(774)	(774)	2,590
Sale of Land	-	-	4,000
	<u>(774)</u>	<u>(774)</u>	<u>6,590</u>
<i>Total 2022</i>	<u>6,590</u>	<u>6,590</u>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £	Total funds 2022 £
Grants to institutions	18,000	18,000	17,300
<i>Total 2022</i>	<u>17,300</u>	<u>17,300</u>	

The Charity has made the following material grants to institutions during the year:

Name of institution	2023 £	2022 £
Baschurch CE Primary School	12,000	12,000
Weston Lullingfields Primary School	4,000	4,000
Boreatton Scout Group	800	-
1st Baschurch Brownies	600	300
1st Baschurch Guides	600	1,000
	<u>18,000</u>	<u>17,300</u>
	<u>18,000</u>	<u>17,300</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Expenditure on charitable activities	36,739	18,000	3,208	57,947	84,416
<i>Total 2022</i>	<u>54,692</u>	<u>17,300</u>	<u>12,424</u>	<u>84,416</u>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2023 £	Total funds 2023 £	Total funds 2022 £
Farm repairs and maintenance	1,798	1,798	-
Residential repairs and maintenance	16,171	16,171	35,452
Insurance	6,106	6,106	3,758
Rents paid	79	79	62
Management fees	12,585	12,585	15,420
	<u>36,739</u>	<u>36,739</u>	<u>54,692</u>
<i>Total 2022</i>	<u>54,692</u>	<u>54,692</u>	

Analysis of support costs

	Charitable activities 2023 £	Total funds 2023 £	Total funds 2022 £
Utilities	557	557	1,081
Professional fees	-	-	9,237
Governance	2,651	2,651	2,106
	<u>3,208</u>	<u>3,208</u>	<u>12,424</u>
<i>Total 2022</i>	<u>12,424</u>	<u>12,424</u>	

7. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>2,340</u>	<u>1,920</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Investment property

	Freehold investment property £
Valuation	
At 1 January 2023	4,035,000
At 31 December 2023	<u>4,035,000</u>

The valuation of property and land held by the charity was carried out in 2021 by Balfours LLP. There are no restrictions on the ability to realise investment property, or on the remittance of income and proceeds of disposal subject to working within the objects of the charity and the constitution thereof.

The majority of the properties included within the valuation had been inherited from the original charitable will trust and due to their age, did not have a recorded cost.

The Trustees consider the carrying value of £4,035,000 is still representative of the value of the property on an open market basis.

10. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2023	836,776
Revaluations	88,132
At 31 December 2023	<u>924,908</u>
Net book value	
At 31 December 2023	<u>924,908</u>
At 31 December 2022	<u>836,776</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	13,005	628
	<u>13,005</u>	<u>628</u>

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	6,491	8,143
Accruals	2,340	2,122
	<u>8,831</u>	<u>10,265</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds						
Property fund	4,035,000	114,467	(36,739)	(77,728)	-	4,035,000
General fund	888,778	14,264	(21,208)	77,728	88,132	1,047,694
	<u>4,923,778</u>	<u>128,731</u>	<u>(57,947)</u>	<u>-</u>	<u>88,132</u>	<u>5,082,694</u>

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds						
Property fund	4,035,000	100,937	(54,692)	(46,245)	-	4,035,000
General fund	949,196	21,601	(29,724)	46,245	(98,540)	888,778
	<u>4,984,196</u>	<u>122,538</u>	<u>(84,416)</u>	<u>-</u>	<u>(98,540)</u>	<u>4,923,778</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Fixed asset investments	924,908	924,908
Investment property	4,035,000	4,035,000
Current assets	131,617	131,617
Creditors due within one year	(8,831)	(8,831)
Total	5,082,694	5,082,694

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Fixed asset investments	836,777	836,777
Investment property	4,035,000	4,035,000
Current assets	62,266	62,266
Creditors due within one year	(10,265)	(10,265)
Total	4,923,778	4,923,778

15. Related party transactions

During the year ending 31 December 2023 there has been one related party transaction of £ 2,430 (2022:NIL), with Trustee H Bridge. The holding known as Baggy Moor is a farm tenancy held by PJ & FP Bridge & Sons of which H Bridge has been a partner in since 1 January 2023. This tenancy pre dates H Bridge's Trusteeship and there are no outstanding balances as at 31 December 2023.

ELEANOR HARRIS CIO

England & Wales - Charity number 1172768

Accounts

ELEANOR HARRIS CIO
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022



ELEANOR HARRIS CIO

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ELEANOR HARRIS CIO

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Henry Bridge John Davies Faye Dickson Sarah Lea Clive Williams
Charity registered number	1172768
Principal office	Balfours, New Windsor House Holsworth Park Oxon Business Park Bicton Heath Shrewsbury SY3 5HJ
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

ELEANOR HARRIS CIO

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 January 2022 to 31 December 2022. The Trustees confirm that the Annual report and financial statements of the CIO comply with the current statutory requirements, the requirements of the CIO's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (update effective 1 January 2019).

Objectives and activities

a. Policies and objectives

The objects of the CIO are to promote and support the advancement of education of young people in the areas of Baschurch and Weston Lullingfields and the support of the two primary school and of local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups and the provision maintenance and support of such groups, educational establishments, activities and equipment.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The Charity achieves its objectives by annual donation requests made by Baschurch and Weston Lullingfields, local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups. Detailed donations requests are directed to Trustees and considered for approval at a Trustees Meeting in January of each year.

Charitable funds are raised through rental income from Charity's fixed assets and CCLA investment portfolio.

Achievements and performance

a. Review of activities

In meeting its charitable objectives, donations were made to both Weston Lullingfields CE and Baschurch CE, along with some smaller donations to local organisations. The main focus on donations was improvement on access to IT increasing the number of laptops and tablets available to pupils and enhancement of Music Education through specialist teaching. Whilst meeting these objectives the Charity has continued to maintain and improve the properties within the Estate for the future.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

b. Reserves policy

Reserves in 2022 amount to £4,923,778 (2021: £4,984,196) this includes investment property, investments and cash £61,638 (2021: £62,257). Free reserves (excluding investment property) amounted to £888,778 (2021: £949,196).

Cash reserves are held in case of any liabilities with regard to Landlord maintenance and repairing obligations. Investment funds are held by the CCLA Investment Management Limited and can be easily liquidated if required.

Structure, governance and management

a. Constitution

The Charity is registered as a Charitable Incorporated Organisation in England and Wales, and has a registered charity number 1172768. It was set up and is constituted under a Constitution dated 21st February 2017. The CIO formerly operated as a charitable will trust with all of its assets and liabilities being transferred into the CIO on incorporation.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

The charity holds a minimum of three Trustee meetings a year to oversee the management of the Charity.

The day to day running of the Charity is delegated to the Managing Agents, Messrs Balfours LLP who are in regular contact with the senior Trustee and other Trustees as appropriate.

d. Policies adopted for the induction and training of Trustees

Each Trustee is given a copy of the Charity's Constitution, a copy of CIO's latest trustees' annual report and statement of accounts. All new Trustees are also given a tour of the Charity's estate and briefed by the senior Trustee.

Plans for future periods

Future developments

In meeting its charitable objectives, the Charity will continue to maintain and improve the properties within the Estate for the future.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Statement of Trustees' responsibilities

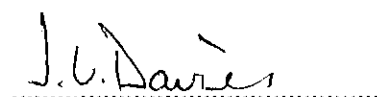
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
John Davies

Date: 3/10/2023

ELEANOR HARRIS CIO

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Independent Examiner's Report to the Trustees of Eleanor Harris CIO ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

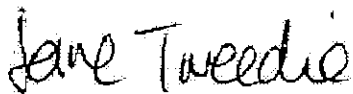
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Jane Tweedie

Dated: 25 October 2023

BSc FCA DChA

WR Partners

Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

ELEANOR HARRIS CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds As restated 2021 £
Income from:				
Investments	3	115,948	115,948	105,639
Other Income	4	6,590	6,590	-
Total Income		<u>122,538</u>	<u>122,538</u>	<u>105,639</u>
Expenditure on:				
Charitable activities		84,416	84,416	214,293
Total expenditure		<u>84,416</u>	<u>84,416</u>	<u>214,293</u>
Net Income/(expenditure) before net (losses)/gains on Investments		38,122	38,122	(108,654)
Net (losses)/gains on investments		(98,540)	(98,540)	125,467
Net movement in funds		<u>(60,418)</u>	<u>(60,418)</u>	<u>16,813</u>
Reconciliation of funds:				
Total funds brought forward		4,984,196	4,984,196	4,967,383
Net movement in funds		(60,418)	(60,418)	16,813
Total funds carried forward		<u>4,923,778</u>	<u>4,923,778</u>	<u>4,984,196</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.


The notes on pages 9 to 19 form part of these financial statements.

ELEANOR HARRIS CIO

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Investments	10	836,777	935,317
Investment property	9	4,035,000	4,035,000
		<u>4,871,777</u>	<u>4,970,317</u>
Current assets			
Debtors	11	628	3,834
Cash at bank and In hand		61,638	62,257
		<u>62,266</u>	<u>66,091</u>
Creditors: amounts falling due within one year	12	(10,265)	(52,212)
		<u>52,001</u>	<u>13,879</u>
Total assets less current liabilities		<u>4,923,778</u>	<u>4,984,196</u>
Total net assets		<u>4,923,778</u>	<u>4,984,196</u>
Charity funds			
Unrestricted funds	13	4,923,778	4,984,196
Total funds		<u>4,923,778</u>	<u>4,984,196</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
John Davies

Date: 3/10/2023

The notes on pages 9 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. General information

This is a Charitable Incorporated Organisation, situated in the United Kingdom. The principal place of business is the principal office, the address of which is provided on Page 1. The principal activity of the Charity is to promote and support the advancement of education of young people in the areas of Baschurch and Weston Lullingfields and the support of the two primary schools and of Local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups and the provision maintenance and support of such groups, educational establishments, activities and equipment.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Eleanor Harris CIO 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.

Eleanor Harris CIO 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.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. .

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Investments

Fixed asset investments are stated at market value at the balance sheet date. Any movements in market value arising during the year are shown as unrealised gains or losses in the Statement of Financial Activities. Investments comprise investment property and share portfolios. Investment property is valued using a directors' estimate of the market value, supported by professional valuations as appropriate. Shares are reviewed annually through online stock exchange websites.

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Fund accounting

General funds are unrestricted funds which 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.

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3. Investment Income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds As restated 2021 £
Local Investment properties - rent	100,937	100,937	91,008
Investment income	14,435	14,435	14,066
Bank interest	11	11	-
Wayleave	565	565	565
	<u>115,948</u>	<u>115,948</u>	<u>105,639</u>
<i>Total 2021</i>	<u>105,639</u>	<u>105,639</u>	

4. Other Incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Insurance claims received	2,590	2,590	-
Sale of Land	4,000	4,000	-
	<u>6,590</u>	<u>6,590</u>	<u>-</u>

ELEANOR HARRIS CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

5. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Grants to institutions	17,300	17,300	16,000
<i>Total 2021</i>	<u>16,000</u>	<u>16,000</u>	

The Charity has made the following material grants to institutions during the year:

	2022 £	<i>2021 £</i>
Name of institution		
Baschurch CE Primary School	12,000	12,000
Weston Lullngfields Primary School	4,000	4,000
1st Baschurch Brownies	300	-
1st Baschurch Guides	1,000	-
	<u>17,300</u>	<u>16,000</u>
	<u>17,300</u>	<u>16,000</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Expenditure on charitable activities	56,798	17,300	10,318	84,416	214,293
<i>Total 2021</i>	<u>178,282</u>	<u>16,000</u>	<u>20,011</u>	<u>214,293</u>	

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2022 £	Total funds 2022 £	Total funds 2021 £
Farm repairs and maintenance	-	-	2,125
Residential repairs and maintenance	35,452	35,452	149,563
Service Charge	-	-	2,375
Insurance	3,758	3,758	3,265
Rents paid	62	62	-
Management fees	15,420	15,420	19,651
Governance costs	2,106	2,106	1,303
	<u>56,798</u>	<u>56,798</u>	<u>178,282</u>
<i>Total 2021</i>	<u>178,282</u>	<u>178,282</u>	

Analysis of support costs

	Charitable activities 2022 £	Total funds 2022 £	Total funds 2021 £
Utilities	1,081	1,081	3,551
Professional fees	9,237	9,237	16,460
	<u>10,318</u>	<u>10,318</u>	<u>20,011</u>
<i>Total 2021</i>	<u>20,011</u>	<u>20,011</u>	

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7. Independent examiner's remuneration

	2022	2021
	£	£
Fees payable to the Charly's Independent examiner for the Independent examination of the Charly's annual accounts	<u>1,920</u>	<u>1,890</u>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Investment property

	Freehold Investment property £
Valuation	
At 1 January 2022	4,035,000
At 31 December 2022	<u>4,035,000</u>

The valuation of property and land held by the charity was carried out in 2021 by Balfours LLP. There are no restrictions on the ability to realise investment property, or on the remittance of income and proceeds of disposal subject to working within the objects of the charity and the constitution thereof.

The majority of the properties included within the valuation had been inherited from the original charitable will trust and due to their age, did not have a recorded cost.

The trustees consider the carrying value of £4,035,000 is still representative of the value of the property on an open market basis.

10. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2022	935,317
Revaluations	(98,540)
At 31 December 2022	<u>836,777</u>
Net book value	
At 31 December 2022	<u>836,777</u>
At 31 December 2021	<u>935,317</u>

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	628	3,834
	<u>628</u>	<u>3,834</u>

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	8,143	32,386
Accruals	2,122	19,826
	<u>10,265</u>	<u>52,212</u>

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds					
Property fund	4,035,000	-	-	-	4,035,000
General fund	949,196	122,538	(84,416)	(98,540)	888,778
	<u>4,984,196</u>	<u>122,538</u>	<u>(84,416)</u>	<u>(98,540)</u>	<u>4,923,778</u>

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds					
Property fund	4,035,000	-	-	-	4,035,000
General fund	932,383	105,639	(214,293)	125,467	949,196
	<u>4,967,383</u>	<u>105,639</u>	<u>(214,293)</u>	<u>125,467</u>	<u>4,984,196</u>

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Fixed asset investments	836,777	836,777
Investment property	4,035,000	4,035,000
Current assets	62,266	62,266
Creditors due within one year	(10,265)	(10,265)
Total	4,923,778	4,923,778

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Fixed asset investments	935,317	935,317
Investment property	4,035,000	4,035,000
Current assets	66,091	66,091
Creditors due within one year	(52,212)	(52,212)
Total	4,984,196	4,984,196

15. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2022.

ELEANOR HARRIS CIO

England & Wales - Charity number 1172768

Accounts

ELEANOR HARRIS CIO
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021



ELEANOR HARRIS CIO

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ELEANOR HARRIS CIO

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Henry Bridge John Davies Faye Dickson Sarah Lea Clive Williams
Charity registered number	1172768
Principal office	Balfours, New Windsor House Holsworth Park Oxon Business Park Bicton Heath Shrewsbury SY3 5HJ
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

ELEANOR HARRIS CIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2021 to 31 December 2021. The Trustees confirm that the Annual report and financial statements of the CIO comply with the current statutory requirements, the requirements of the CIO's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (update effective 1 January 2019).

Objectives and activities

a. Policies and objectives

The objects of the CIO are to promote and support the advancement of education of young people in the areas of Baschurch and Weston Lullingfields and the support of the two primary school and of local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups and the provision maintenance and support of such groups, educational establishments, activities and equipment.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The Charity achieves its objectives by annual donation requests made by Baschurch and Weston Lullingfields, local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups. Detailed donations requests are directed to Trustees and considered for approval at a Trustees Meeting in January of each year.

Charitable funds are raised through rental income from Charity's fixed assets and CCLA investment portfolio.

Achievements and performance

a. Review of activities

In meeting its charitable objectives, donations were made to both Weston Lullingfields CE and Baschurch CE, along with some smaller donations to local organisations. The main focus on donations was improvement on access to IT increasing the number of laptops and tablets available to pupils and enhancement of Music Education through specialist teaching. Whilst meeting these objectives the Charity has continued to maintain and improve the properties within the Estate for the future.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The charity, like the country, has been impacted by the Covid-19 pandemic. The Trustees have also adapted to virtual meetings. The Trustees have assessed the potential impact on the future operations of the charity, taking into account its underlying financial resources and strength. The Trustees consider the charity to be well positioned to manage the current situation and secure operations into the future.

ELEANOR HARRIS CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

b. Reserves policy

Reserves in 2021 amount to £4,984,196 (2020: £4,967,383) this includes investment property, investments and cash £62,257 (2020: £136,923). Free reserves (excluding investment property) amounted to £949,196 (2020: £932,383).

Cash reserves are held in case of any liabilities with regard to Landlord maintenance and repairing obligations. Investments funds are held by the CCLA Investment Management Limited and can be easily liquidated if required.

Structure, governance and management

a. Constitution

The Charity is registered as a Charitable Incorporated Organisation in England and Wales, and has a registered charity number 1172768. It was set up and is constituted under a Constitution dated 21st February 2017. The CIO formerly operated as a charitable will trust with all of its assets and liabilities being transferred into the CIO on incorporation.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

The charity holds a minimum of three Trustee meetings a year to oversee the management of the Charity.

The day to day running of the Charity is delegated to the Managing Agents, Messrs Balfours LLP who are in regular contact with the senior Trustee and other Trustees as appropriate.

d. Policies adopted for the induction and training of Trustees

Each Trustee is given a copy of the Charity's Constitution, a copy of CIO's latest trustees' annual report and statement of accounts. All new Trustees are also given a tour of the Charity's estate and briefed by the senior Trustee. ter text here - user input

Plans for future periods

Future developments

In meeting its charitable objectives, the Charity has continued to maintain and improve the properties within the Estate for the future.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Trustees' responsibilities


The Trustees are responsible for preparing the Trustees' 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....

John Davles
(Trustee)

Date: 25/08/22

ELEANOR HARRIS CIO

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Independent Examiner's Report to the Trustees of Eleanor Harris CIO ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

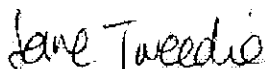
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Jane Tweedie

Dated: 10 October 2022

BSc FCA DChA

WR Partners

Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

ELEANOR HARRIS CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Charitable activities	3	91,573	91,573	83,735
Investments	4	14,066	14,066	13,799
Total income		105,639	105,639	97,534
Expenditure on:				
Charitable activities	6	214,293	214,293	46,613
Total expenditure		214,293	214,293	46,613
Net (expenditure)/income before net gains on investments				
		(108,654)	(108,654)	50,921
Net gains on investments	10	125,467	125,467	58,285
Net movement in funds		16,813	16,813	109,206
Reconciliation of funds:				
Total funds brought forward	13	4,967,383	4,967,383	4,858,177
Net movement in funds		16,813	16,813	109,206
Total funds carried forward		4,984,196	4,984,196	4,967,383

The Statement of Financial Activities includes all gains and losses recognised in the year.

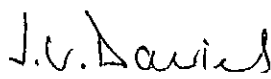
The notes on pages 9 to 18 form part of these financial statements.

ELEANOR HARRIS CIO

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Investments	10	935,317	809,850
Investment property	9	4,035,000	4,035,000
		<u>4,970,317</u>	<u>4,844,850</u>
Current assets			
Debtors	11	3,834	5,163
Cash at bank and in hand		62,257	136,923
		<u>66,091</u>	<u>142,086</u>
Creditors: amounts falling due within one year	12	(52,212)	(19,553)
Net current assets		<u>13,879</u>	<u>122,533</u>
Total assets less current liabilities		<u>4,984,196</u>	<u>4,967,383</u>
Total net assets		<u>4,984,196</u>	<u>4,967,383</u>
Charity funds			
Unrestricted funds	13	4,984,196	4,967,383
Total funds		<u>4,984,196</u>	<u>4,967,383</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
John Davies
(Trustee)

Date: 25/08/22

The notes on pages 9 to 18 form part of these financial statements.

ELEANOR HARRIS CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

This is a Charitable Incorporated Organisation, situated in the United Kingdom. The principal place of business is the principal office, the address of which is provided on Page 1. The principal activity of the Charity is to promote and support the advancement of education of young people in the areas of Baschurch and Weston Lullingfields and the support of the two primary schools and of Local Cubs, Brownies, Girl Guides, Scout Groups and Church Youth Groups and the provision maintenance and support of such groups, educational establishments, activities and equipment.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Eleanor Harris CIO 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.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities. Investments comprise investment property that is held at market value.

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which 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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Rent	91,008	91,008	83,151
Wayleave	565	565	584
	<u>91,573</u>	<u>91,573</u>	<u>83,735</u>
<i>Total 2020</i>	<u>83,735</u>	<u>83,735</u>	

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income	14,066	14,066	13,799
	<u>13,799</u>	<u>13,799</u>	
<i>Total 2020</i>	<u>13,799</u>	<u>13,799</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Grants to institutions	16,000	16,000	17,065
<i>Total 2020</i>	<u>17,065</u>	<u>17,065</u>	

The Charity has made the following material grants to institutions during the year:

Name of Institution	2021 £	<i>2020 £</i>
Baschurch CE Primary School	12,000	12,000
Weston Lullingfields Primary School	4,000	4,000
Boreatton Scout Group	-	800
1st Baschurch Brownies	-	265
	<u>16,000</u>	<u>17,065</u>
	<u>16,000</u>	<u>17,065</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Expenditure on charitable activities	178,282	16,000	20,011	214,293	46,613
<i>Total 2020</i>	<u>24,715</u>	<u>17,065</u>	<u>4,833</u>	<u>46,613</u>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Farm repairs and maintenance	2,125	2,125	-
Residential repairs and maintenance	149,563	149,563	7,607
Service Charge	2,375	2,375	-
Insurance	3,265	3,265	2,307
Rents paid	-	-	56
Management fees	19,651	19,651	11,511
Governance costs	1,303	1,303	3,234
	<u>178,282</u>	<u>178,282</u>	<u>24,715</u>
<i>Total 2020</i>	<u>24,715</u>	<u>24,715</u>	

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Utilities	3,551	3,551	283
Professional fees	16,460	16,460	2,640
Other support costs	-	-	1,910
	<u>20,011</u>	<u>20,011</u>	<u>4,833</u>
<i>Total 2020</i>	<u>4,833</u>	<u>4,833</u>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,890	1,770

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

9. Investment property

	Freehold investment property £
Valuation	
At 1 January 2021	4,035,000
At 31 December 2021	4,035,000

The valuation of property and land held by the charity was carried out in 2021 by Balfours LLP. There are no restrictions on the ability to realise investment property, or on the remittance of income and proceeds of disposal subject to working within the objects of the charity and the constitution thereof.

The majority of the properties included within the valuation had been inherited from the original charitable will trust and due to their age, did not have a recorded cost.

The trustees consider the carrying value of £4,035,000 is still representative of the value of the property on an open market basis.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10. Fixed asset Investments

	Unlisted Investments £
Cost or valuation	
At 1 January 2021	809,850
Revaluations	125,467
At 31 December 2021	<u>935,317</u>
Net book value	
At 31 December 2021	<u>935,317</u>
At 31 December 2020	<u>809,850</u>

11. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	3,834	5,163
	<u>3,834</u>	<u>5,163</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	32,386	10,690
Accruals	19,826	8,863
	<u>52,212</u>	<u>19,553</u>

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds					
Property fund	4,035,000	-	-	-	4,035,000
General fund	932,383	105,639	(214,293)	125,467	949,196
	<u>4,967,383</u>	<u>105,639</u>	<u>(214,293)</u>	<u>125,467</u>	<u>4,984,196</u>

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2020 £
Unrestricted funds					
General Funds - all funds	823,177	97,534	(46,613)	58,285	932,383
Property fund	4,035,000	-	-	-	4,035,000
	<u>4,858,177</u>	<u>97,534</u>	<u>(46,613)</u>	<u>58,285</u>	<u>4,967,383</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Fixed asset investments	935,317	935,317
Investment property	4,035,000	4,035,000
Current assets	66,091	66,091
Creditors due within one year	(52,212)	(52,212)
Total	4,984,196	4,984,196

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Fixed asset investments	809,850	809,850
Investment property	4,035,000	4,035,000
Current assets	142,086	142,086
Creditors due within one year	(19,553)	(19,553)
Total	4,967,383	4,967,383

15. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2021.