

Happy Days EIBF Ltd

Northern Ireland · Charity number 104807

Details

Known as Happy Days / HD

Status Received

Company number 613494

Registered 2016-02-26

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

Contact

Address 2 Oakridge
Middle Aston
Oxfordshire
Ox25 5px

Phone 07772563409

Email maryheaney@globalcitymedia.com

Website happydaysstories.com

Activities

Purposes: Advance the education of the public in the understanding, awareness and value of Nobel Prize Winner Samuel Beckett by fostering, promoting, developing and presenting the 'Enniskillen International Beckett Festival' being a festival containing a mix of international theatre, music, art, comedy and conversation from Irish, British and international artists and writers particularly, but not exclusively, in the county of Fermanagh.

What the charity does: The advancement of the arts, culture, heritage or science

How the charity works: Arts, Cross-border/cross-community, Heritage/historical, Volunteer development, Youth development

Who the charity helps: General public, Volunteers

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£139,684	£129,563	£0	0

Trustees

Name	Role	Appointed
Mr Bill Morrison		
Mr Carlo Gebler		
Mrs Orla Constant		
Ms Mary Heaney		
Ms Nessa McGill		
Ms Norma Sheila O Regan		

Happy Days EIBF Ltd

Northern Ireland - Charity number 104807

Accounts

Company registration number: NI613494
Charity registration number: NIC104807

**HAPPY DAYS: EIBF LIMITED
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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**Happy Days: EIBF Limited
Reference and Administrative Details
For The Year Ended 31 March 2025**

Trustees	Ms Mary Heaney Mr Bill Morrison Mrs Orla Constant Mrs Nessa McGill Mr Karl Gebler Mr Paul Sternberg (resigned 20/01/2025) Ms Norma O'Regan - Company Secretary
Charity Number	NIC104807
Company Number	NI613494
Registered Office	20 Stranmillis Road Belfast BT9 5AA
Independent Examiner	Brian Stewart RBCA Limited Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG

Happy Days: EIBF Limited
Company No. NI613494
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

Our aim is to deliver a world-class arts & culture programme celebrating the life and work of Samuel Beckett and other relevant writers for local, national and international audiences. Activities are held in Enniskillen and the surrounding border areas featuring world-class theatre, music, visual art, talks and events taking place in unusual venues including uninhabited islands, caves, abandoned buildings, churches and many other interesting places. The events highlight the rich literary heritage locally, promote the area and celebrate the rich literary and artistic excellence in a border area.

Local volunteers engage with local and international artists – with landscape used as background. Working with schools, the charity provides opportunities to engage with cultural creatives and participate in events. It also brings international and local artists together, providing experiences and learnings for the community. By embedding the literary heritage of the area, the aim is to highlight the importance of writers and artists on this community. Having received excellent reviews from the British, Irish and international media, the creation of world-class events enriches the community in a number of ways.

Public Benefit

The benefits which flow from our purpose include access to and engagement with world-class arts & cultural provision to advance the education of the public in the understanding, awareness and value of the work of Nobel Prize winner Samuel Beckett and other relevant writers. Highlighting the ties between literature and land and showcasing the literary heritage and natural beauty of Fermanagh and the surrounding region not only creates civic pride but offers opportunities to participate and/or volunteer in a range of events. Public benefit is evidenced through the delivery of activities, engagement with local schools, numbers of people engaging, feedback from participants, volunteers, audience members & funders as well as profile in local, regional and national media and independent evaluation.

The charity's beneficiaries are the general public in Fermanagh and arts audiences from across the island of Ireland, Europe and beyond whilst engaging with the local communities in a number of ways from opportunities to volunteer to participation in events and promoting appreciation of the arts in the area. Furthermore, there is also a considerable benefit to the local economy.

In encouraging significant number of people to some very rural and/or environmentally sensitive outdoor venues, there is a risk of unintended low-level environmental damage. However, we promote the 'Leave No Trace' ethos and we can show that this harm is outweighed by the benefits.

Reference and administrative details

Reference and administrative details are shown on page 1.

Achievements and Performance

Main Achievements

As part of the charity's aim is deliver and sustain a world-class arts & cultural programme celebrating the life and work of Samuel Beckett and other relevant writers for local, regional and international audiences, this year's activities included an innovation project supported by the Heritage Lottery Fund, devising a project to encapsulate the ten years of literary heritage and celebrating the contribution of volunteers, local businesses, schools and indeed the many civic and community organisations which played such a major role in the Happy Days literary experience. The aspiration to further innovate literary placemaking with a series of workshops and talks in Fermanagh included engaging with key stakeholders in the county on collaborating in a variety of ways.

The project introduced new techniques and learnings to create sustainable activities in association with the local community and organisations in the island town of Enniskillen and surrounding areas featuring workshops and design groups to test how to create a literary heritage in Enniskillen. Working with schools and volunteers, the programme included a number of projects – using creative ethnography techniques as well as film, photography and digital storytelling as part of the process.

The programme for the 'Yes' festival included theatre and literary talks taking place in a number of unusual venues including abandoned buildings, churches, halls and a variety of other venues. The events highlight the rich literary traditions locally, promote the area and celebrate the rich literary culture of the region.

Happy Days: EIBF Limited Trustees' Report (continued) For The Year Ended 31 March 2025

Financial Review

Financial Position

The results for the year are set out on page 5. Net movement in funds in the year was a surplus of £10,121 for the year compared to £8,559 the previous year. At the year end the balances of restricted and unrestricted funds held were £31,217 (2024: £25,323) and £26,206 (2024: £21,979) respectively.

Reserves Policy

The Directors aim to maintain sufficient free reserves to enable the Charity to maintain its charitable activities at its current level.

Structure, Governance and Management

Governing Document

Happy Days: EIBF Limited, which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland on 5 July 2012, registration number NI 613494, with the objective of undertaking charitable activities for the benefit of the general public in Fermanagh and arts audiences from NI, across the island of Ireland, Europe and beyond. In the event of the Company being wound up, members are required to contribute an amount not exceeding £10 each.

Plans for future periods

Building on the festival's literary heritage is a key ambition for the trustees with plans in place to ensure wider activities engagement with both local and international audiences. Creating a platform to broaden skillsets in the area, the trustees are working with organisations to deliver an innovative programme in this space. By collaborating with local groups to improve wellbeing, social cohesion, increased participation, accessibility and education, the aim is to develop a sustainable pathway to celebrating literary heritage and the social advantages it brings to an area.

In conjunction with the Heritage Lottery and the Young Foundation, this innovative programme will help build on knowledge and create a sense of pride in literary heritage. The aim is also to stimulate and develop an interest in literacy of local pupils and families in the area as well as trying to enhance creativity and development of literature, drama, music and the arts in general in an area where parents and pupils do not have access due to rurality issues. Programmes are in development to build on this and encourage community participation and leadership. The key aims of the programme include building a heritage workforce, developing new and inclusive approaches to literary heritage and developing literary heritage skills across diverse communities especially young people.

Reference and administrative details

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In the event of the Company being wound up, members are required to contribute an amount not exceeding £10 each.

The first trustees were appointed by the members. Additional and replacement trustees are appointed by a simple majority resolution of the board or members. Trustees do not have a term of office and are not subject to retirement by rotation or re-election.

**Happy Days: EIBF Limited
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Happy Days: EIBF Limited for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Small Company Rules

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Ms Mary Heaney

Trustee

Date

30 Jan 2026

Happy Days: EIBF Limited
Independent Examiner's Report to the Trustees of Happy Days: EIBF Limited
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act (Northern Ireland) 2008 ('the 2008 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission of Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent Examiner's Statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
2. the accounts do not accord with those records;
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act and with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); and
4. that there is further information needed for proper understanding of the account to be reached.

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.

Brian Stewart

Brian Stewart
Date 30 Jan 2026
RBCA Limited
Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Happy Days: EIBF Limited
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	4	35,360	104,324	139,684	72,321
EXPENDITURE ON:					
Charitable activities	5	(32,478)	(97,085)	(129,563)	(63,762)
NET INCOME					
		2,882	7,239	10,121	8,559
Transfers between funds	14	1,345	(1,345)	-	-
NET MOVEMENT IN FUNDS					
		4,227	5,894	10,121	8,559
RECONCILIATION OF FUNDS:					
Total funds brought forward		21,979	25,323	47,302	38,743
TOTAL FUNDS CARRIED FORWARD	14	26,206	31,217	57,423	47,302

The notes on pages 9 to 13 form part of these financial statements.

Happy Days: EIBF Limited
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	4	11,000	61,321	72,321
EXPENDITURE ON:				
Charitable activities	5	(7,764)	(55,998)	(63,762)
NET INCOME				
Transfers between funds	14	(20,000)	20,000	-
NET MOVEMENT IN FUNDS				
		(16,764)	25,323	8,559
RECONCILIATION OF FUNDS:				
Total funds brought forward		38,743	-	38,743
TOTAL FUNDS CARRIED FORWARD				
	14	21,979	25,323	47,302

The notes on pages 9 to 13 form part of these financial statements.

Happy Days: EIBF Limited
Balance Sheet
As At 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	9	51,009	-	51,009	50,000
		51,009	-	51,009	50,000
CURRENT ASSETS					
Debtors	10	9,810	-	9,810	21,492
Cash at bank and in hand		98,600	31,217	129,817	16,863
		108,410	31,217	139,627	38,355
Creditors: Amounts Falling Due Within One Year	11	(117,173)	-	(117,173)	(14,753)
NET CURRENT ASSETS (LIABILITIES)		(8,763)	31,217	22,454	23,602
TOTAL ASSETS LESS CURRENT LIABILITIES		42,246	31,217	73,463	73,602
Creditors: Amounts Falling Due After More Than One Year	12	(16,040)	-	(16,040)	(26,300)
NET ASSETS		26,206	31,217	57,423	47,302
FUNDS OF THE CHARITY					
Restricted Funds				31,217	25,323
Unrestricted Funds				26,206	21,979
TOTAL FUNDS	14			57,423	47,302

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

On behalf of the board



Ms Mary Heaney

Trustee
Date

30 Jan 2026

The notes on pages 9 to 13 form part of these financial statements.

Happy Days: EIBF Limited

Notes to the Financial Statements

For The Year Ended 31 March 2025

1. General Information

Happy Days: EIBF Limited is a company limited by guarantee, incorporated in Northern Ireland, registered number NI613494 and registered charity number NIC104807. The registered office is 20 Stranmillis Road, Belfast, BT9 5AA.

2. Statement of Compliance

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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention.

The charitable company is a Public Benefit Entity as defined by FRS 102.

The presentational currency is £ Sterling and the level of rounding is to the nearest £.

3.2. Going Concern Disclosure

There are no material uncertainties about the charity's ability to continue.

3.3. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3.4. Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3.5. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Happy Days: EIBF Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

3.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery 5% Straight line

Plant & Machinery relates to a gifted asset which is a sculpture by Alan Milligan.

3.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3.8. Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost. Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

4. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Donations and gifts	35,360	-	35,360	11,000
Grants	-	104,324	104,324	61,321
	35,360	104,324	139,684	72,321
	35,360	104,324	139,684	72,321

The following donations and legacies are included within the total income from donations and legacies above:

	2025 Unrestricted funds £	2024 Total funds £
Arts Over Borders	35,630	11,000
	35,630	11,000
	35,630	11,000

The following grants are included within the total income from donations and legacies above:

	2025 Restricted funds £	2024 Total funds £
National Heritage	66,824	61,321
BAC Derry & Strabane C	17,500	-
BAC TEO	20,000	-
	104,324	61,321
	104,324	61,321

Happy Days: EIBF Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Administration costs	-	52,255	52,255
Production and venue costs	76,917	-	76,917
Marketing and promotion costs	391	-	391
	<u>77,308</u>	<u>52,255</u>	<u>129,563</u>
	2024		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Administration costs	-	36,126	36,126
Participant costs	889	-	889
Production and venue costs	23,731	-	23,731
Marketing and promotion costs	3,016	-	3,016
	<u>27,636</u>	<u>36,126</u>	<u>63,762</u>

6. Support Costs

	2025
	Administration costs
	£
Employee costs	28,680
Premises expenses	3,816
General administration	18,557
Depreciation	336
Interest payable	866
	<u>52,255</u>
	2024
	Administration costs
	£
Employee costs	5,777
Premises expenses	3,498
General administration	25,707
Interest payable	1,144
	<u>36,126</u>

Happy Days: EIBF Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

7. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	3,400	3,100

8. Average Number of Employees

Average number of employees during the year was: NIL (2024:)

9. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2024	50,000	-	50,000
Additions	-	1,345	1,345
As at 31 March 2025	50,000	1,345	51,345
Depreciation			
As at 1 April 2024	-	-	-
Provided during the period	-	336	336
As at 31 March 2025	-	336	336
Net Book Value			
As at 31 March 2025	50,000	1,009	51,009
As at 1 April 2024	50,000	-	50,000

10. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	-	11,000
Other debtors	9,300	9,300
VAT	510	1,192
	9,810	21,492

11. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	991	-
Bank loans and overdrafts	10,021	9,729
Other creditors	-	3,977
Accruals	106,161	1,047
	117,173	14,753

12. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	16,040	26,300

Happy Days: EIBF Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

13. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year or on demand:		
Bank loans	10,021	9,729
	<u>10,021</u>	<u>9,729</u>
	2025	2024
	£	£
Amounts falling due between one and five years:		
Bank loans	16,040	26,300
	<u>16,040</u>	<u>26,300</u>

14. Movement in Funds

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	21,979	35,360	(32,478)	1,345	26,206
Restricted funds					
Restricted Fund	25,323	104,324	(97,085)	(1,345)	31,217
Total funds	<u>47,302</u>	<u>139,684</u>	<u>(129,563)</u>	<u>-</u>	<u>57,423</u>
	As at 1 April 2023	Income	Expenditure	Transfers	As at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	38,743	11,000	(7,764)	(20,000)	21,979
Restricted funds					
Restricted Fund	-	61,321	(55,998)	20,000	25,323
Total funds	<u>38,743</u>	<u>72,321</u>	<u>(63,762)</u>	<u>-</u>	<u>47,302</u>

15. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

16. Related Party Disclosures

There are no related party transactions.

17. Company limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital. The company has charitable status accepted by the Charity Commission for Northern Ireland under reference NIC104807

Happy Days EIBF Ltd

Northern Ireland - Charity number 104807

Accounts

COMPANY REGISTRATION NUMBER: NI613494
CHARITY REGISTRATION NUMBER: NIC104807

Happy Days: EIBF Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

Happy Days: EIBF Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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Happy Days: EIBF Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Happy Days: EIBF Limited	
Charity registration number	NIC104807	
Company registration number	NI613494	
Principal office and registered office	Office 1 20 Stranmillis Road Belfast BT9 5AA	
The trustees	Mr P Espenhahn Mr K Gebler Ms M Heaney Mr W Morrison Mr O O'Connor Mr P Sternberg Ms O Constant Ms N McGill Ms N O'Regan	(Retired 9 October 2023) (Retired 1 July 2023)
Independent Examiner	Ross Boyd For and on behalf of RBCA Limited Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG	

Structure, governance and management

Happy Days : EIBF Limited, which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland on 5 July 2012, registration number NI613494, with the objective of undertaking charitable activities for the benefit of the general public in Fermanagh and arts audiences from across the island of Ireland, Europe and beyond.

In the event of the Company being wound up, members are required to contribute an amount not exceeding £10 each.

The first trustees were appointed by the members. Additional and replacement trustees are appointed by a simple majority resolution of the board or members. Trustees do not have a term of office and are not subject to retirement by rotation or re-election.

Happy Days: EIBF Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

The benefits which flow from our purpose include access to and engagement with world-class arts & cultural provision that otherwise would not exist in the area, to advance the education of the public in the understanding, awareness and value of the work of Nobel Prize winner Samuel Beckett and other relevant writers, the ties between literature and land and showcasing the literary heritage and natural beauty of Fermanagh and the surrounding region generating civic pride. These benefits are evidenced through the delivery of activities, numbers of people engaging, feedback from participants, volunteers, audience members & funders, profile in local, regional and national media and the independent evaluation of the festivals.

In encouraging significant number of people to some very rural and/or environmentally sensitive outdoor venues, there is a risk of unintended low-level environmental damage. However, we promote the 'Leave No Trace' ethos and we can show that this harm is outweighed by the benefits.

The charity's beneficiaries are the general public in Fermanagh and arts audiences from across the island of Ireland, Europe and beyond whilst engaging with the local communities in a number of ways from opportunities to volunteer to participation in events and promoting appreciation of the arts in the area.

Achievements and performance

Our aim is to deliver a world-class arts & cultural festival programme celebrating the life and work of Samuel Beckett and other relevant writers for local, regional and international audiences. Activities are held in the island town of Enniskillen and surrounding areas featuring world-class theatre, music, visual art, comedy and talks with events taking place in a number of unusual venues including uninhabited islands, caves, cliff tops, abandoned buildings, churches and many others.

The events highlight the rich literary traditions locally, promote the area and celebrate the rich literary culture of a rural region which has not traditionally been regarded as a centre for literary heritage and artistic excellence.

Local volunteers engage with local and international artists - using landscape as background in this rural region. Working with schools, the charity provides opportunities to engage with cultural creatives and participate in events - helping embed the area's literary heritage in the community, creating world class events which have received excellent reviews from British, Irish and international media and from participating artists and contributing to wellbeing and education. There is also considerable benefit to the local community.

During this year, the charity worked with the Heritage Lottery to create a sustainable heritage - devising a project to encapsulate the ten years of literary heritage and celebrating the contribution of volunteers, local businesses, schools, and indeed the many civic and community organisations which played such a major role in the Happy Days literary experience. The project looked at how to further innovate literary placemaking with a series of workshops and talks in Fermanagh and engaged with stakeholders in the county on collaborating in a variety of ways.

Happy Days: EIBF Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

Incoming resources for Happy Days EIBF Limited totalled £72,321 for the year ended 31 March 2024, compared to £81,986 for the year ended 31 March 2023, with outgoing resources of £63,762 (£81,415 in 2023). At 31 March 2024, the company showed a net asset position of £47,302.

Plans for future periods

Building on the festival's literary output and critical success is a key ambition for the trustees with plans in place to ensure wider engagement with both local and international audiences. Using literary heritage as a platform to broaden skillsets in the area, the trustees are working with organisations to deliver an innovative programme in this space. By collaborating with local groups to improve wellbeing, social cohesion, increased participation, accessibility and education, the aim is to develop a sustainable pathway to celebrating literary heritage and the social advantages it brings to an area.

In conjunction with the Heritage Lottery and the Young Foundation, the charity is running an innovative programme to build on skills, knowledge and sense of pride in literary heritage. The aim is also to stimulate and develop an interest in literacy of local pupils and families in the area as well as trying to enhance creativity and development of literature, drama, music and the arts in general in an area where parents and pupils do not have access due to rurality issues. Programmes are in development to build on this and encourage community participation and leadership. The key aims of the programme include building a heritage workforce, developing new and inclusive approaches to literary heritage and developing literary heritage skills across diverse communities especially young people.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 December 2024 and signed on behalf of the board of trustees by:

Ms M Heaney
Trustee

Happy Days: EIBF Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Happy Days: EIBF Limited

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Happy Days: EIBF Limited ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my 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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Ross Boyd
For and on behalf of
RBCA Limited
Independent Examiner

Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Happy Days: EIBF Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2024

		2024	2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	11,000	61,321	72,321	81,986
Total income		<u>11,000</u>	<u>61,321</u>	<u>72,321</u>	<u>81,986</u>
Expenditure					
Expenditure on charitable activities	6,7	7,764	55,998	63,762	81,415
Total expenditure		<u>7,764</u>	<u>55,998</u>	<u>63,762</u>	<u>81,415</u>
Net income		<u>3,236</u>	<u>5,323</u>	<u>8,559</u>	<u>571</u>
Transfers between funds		(20,000)	20,000	-	-
Net movement in funds		<u>(16,764)</u>	<u>25,323</u>	<u>8,559</u>	<u>571</u>
Reconciliation of funds					
Total funds brought forward		38,743	-	38,743	38,172
Total funds carried forward		<u>21,979</u>	<u>25,323</u>	<u>47,302</u>	<u>38,743</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Happy Days: EIBF Limited
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	10		50,000	50,000
Current assets				
Debtors	11	21,492		29,303
Cash at bank and in hand		16,863		21,546
		<u>38,355</u>		<u>50,849</u>
Creditors: amounts falling due within one year	12	14,753		26,106
Net current assets			<u>23,602</u>	<u>24,743</u>
Total assets less current liabilities			73,602	74,743
Creditors: amounts falling due after more than one year	13		(26,300)	(36,000)
Net assets			<u>47,302</u>	<u>38,743</u>
Funds of the charity				
Restricted funds			25,323	–
Unrestricted funds			21,979	38,743
Total charity funds	15		<u>47,302</u>	<u>38,743</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.
The notes on pages 8 to 15 form part of these financial statements.

Happy Days: EIBF Limited
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 March 2024

These financial statements were approved by the board of trustees and authorised for issue on 27 December 2024, and are signed on behalf of the board by:

Ms M Heaney
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Happy Days: EIBF Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Office 1, 20 Stranmillis Road, Belfast, BT9 5AA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital. The company has charitable status accepted by the Charity Commission for Northern Ireland under reference NIC104807

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Private Donations	–	–	–
Other donations	–	–	–
Arts Over Borders	11,000	–	11,000
Grants			
Fermanagh & Omagh District Council	–	–	–
Tourism NI	–	–	–
National Heritage	–	61,321	61,321
Enniskillen Bid Ltd	–	–	–
TS Eliot Foundation	–	–	–
Creative Foundation	–	–	–
Department of Culture (ROI)	–	–	–
Other donations and legacies			
Box office income	–	–	–
	<u>11,000</u>	<u>61,321</u>	<u>72,321</u>

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Private Donations	19,294	–	19,294
Other donations	5,300	–	5,300
Arts Over Borders	–	–	–
Grants			
Fermanagh & Omagh District Council	–	10,000	10,000
Tourism NI	–	9,000	9,000
National Heritage	–	–	–
Enniskillen Bid Ltd	–	2,000	2,000
TS Eliot Foundation	–	25,000	25,000
Creative Foundation	–	(8,500)	(8,500)
Department of Culture (ROI)	–	9,552	9,552
Other donations and legacies			
Box office income	–	10,340	10,340
	<u>24,594</u>	<u>57,392</u>	<u>81,986</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Participant costs	–	889	889
Production and venue costs	–	23,731	23,731
Marketing and promotion costs	–	3,016	3,016
Administration costs	7,764	28,362	36,126
	<u>7,764</u>	<u>55,998</u>	<u>63,762</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Participant costs	–	27,327	27,327
Production and venue costs	–	12,309	12,309
Marketing and promotion costs	–	4,525	4,525
Administration costs	–	37,254	37,254
	<u>–</u>	<u>81,415</u>	<u>81,415</u>

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Participant costs	889	889	27,327
Production and venue costs	23,731	23,731	12,309
Marketing and promotion costs	3,016	3,016	4,525
Administration costs	36,126	36,126	37,254
	<u>63,762</u>	<u>63,762</u>	<u>81,415</u>

8. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	3,100	<u>3,000</u>

9. Trustee remuneration and expenses

No trustees received remuneration or other benefits through employment with the charity.

10. Tangible fixed assets

	Gifted Asset £	Total £
Cost		
At 1 April 2023 and 31 March 2024	<u>50,000</u>	<u>50,000</u>
Depreciation		
At 1 April 2023 and 31 March 2024	<u>—</u>	<u>—</u>
Carrying amount		
At 31 March 2024	<u>50,000</u>	<u>50,000</u>
At 31 March 2023	<u>50,000</u>	<u>50,000</u>

11. Debtors

	2024 £	2023 £
Trade debtors	11,000	20,000
Gift aid	9,300	9,300
Other debtors	1,192	3
	<u>21,492</u>	<u>29,303</u>

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	9,729	9,766
Trade creditors	5,024	4,095
Accruals and deferred income	–	12,245
	<u>14,753</u>	<u>26,106</u>

13. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	<u>26,300</u>	<u>36,000</u>

14. Deferred income

	2024	2023
	£	£
Amount deferred in year	<u>–</u>	<u>12,245</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
Unrestricted funds	<u>38,743</u>	<u>11,000</u>	<u>(7,764)</u>	<u>(20,000)</u>	<u>21,979</u>
	At 1 April 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Unrestricted funds	<u>38,172</u>	<u>24,594</u>	<u>–</u>	<u>(24,023)</u>	<u>38,743</u>

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
Enniskillen Festival	–	–	(20,000)	20,000	–
National Heritage Fund	–	61,321	(35,998)	–	25,323
	–	61,321	(55,998)	20,000	25,323

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
Enniskillen Festival	–	57,392	(81,415)	24,023	–
National Heritage Fund	–	–	–	–	–
	–	57,392	(81,415)	24,023	–

Happy Days EIBF Ltd

Northern Ireland - Charity number 104807

Annual report

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Happy Days: EIBF Limited	
Charity registration number	NIC104807	
Company registration number	NI613494	
Principal office and registered office	Office 1 20 Stranmillis Road Belfast BT9 5AA	
The trustees	Mr P Espenhahn Mr K Gebler Ms M Heaney Mr W Morrison Mr O O'Connor Mr P Sternberg Ms O Constant Ms N McGill Ms N O'Regan	(Retired 9 October 2023) (Retired 1 July 2023)
Independent Examiner	Ross Boyd For and on behalf of RBCA Limited Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG	

Structure, governance and management

Happy Days : EIBF Limited, which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland on 5 July 2012, registration number NI613494, with the objective of undertaking charitable activities for the benefit of the general public in Fermanagh and arts audiences from across the island of Ireland, Europe and beyond.

In the event of the Company being wound up, members are required to contribute an amount not exceeding £10 each.

The first trustees were appointed by the members. Additional and replacement trustees are appointed by a simple majority resolution of the board or members. Trustees do not have a term of office and are not subject to retirement by rotation or re-election.

Objectives and activities

The benefits which flow from our purpose include access to and engagement with world-class arts & cultural provision that otherwise would not exist in the area, to advance the education of the public in the understanding, awareness and value of the work of Nobel Prize winner Samuel Beckett and other relevant writers, the ties between literature and land and showcasing the literary heritage and natural beauty of Fermanagh and the surrounding region generating civic pride. These benefits are evidenced through the delivery of activities, numbers of people engaging, feedback from participants, volunteers, audience members & funders, profile in local, regional and national media and the independent evaluation of the festivals.

In encouraging significant number of people to some very rural and/or environmentally sensitive outdoor venues, there is a risk of unintended low-level environmental damage. However, we promote the 'Leave No Trace' ethos and we can show that this harm is outweighed by the benefits.

The charity's beneficiaries are the general public in Fermanagh and arts audiences from across the island of Ireland, Europe and beyond whilst engaging with the local communities in a number of ways from opportunities to volunteer to participation in events and promoting appreciation of the arts in the area.

Achievements and performance

Our aim is to deliver a world-class arts & cultural festival programme celebrating the life and work of Samuel Beckett and other relevant writers for local, regional and international audiences. Activities are held in the island town of Enniskillen and surrounding areas featuring world-class theatre, music, visual art, comedy and talks with events taking place in a number of unusual venues including uninhabited islands, caves, cliff tops, abandoned buildings, churches and many others.

The events highlight the rich literary traditions locally, promote the area and celebrate the rich literary culture of a rural region which has not traditionally been regarded as a centre for literary heritage and artistic excellence.

Local volunteers engage with local and international artists - using landscape as background in this rural region. Working with schools, the charity provides opportunities to engage with cultural creatives and participate in events - helping embed the area's literary heritage in the community, creating world class events which have received excellent reviews from British, Irish and international media and from participating artists and contributing to wellbeing and education. There is also considerable benefit to the local community.

During this year, the charity worked with the Heritage Lottery to create a sustainable heritage - devising a project to encapsulate the ten years of literary heritage and celebrating the contribution of volunteers, local businesses, schools, and indeed the many civic and community organisations which played such a major role in the Happy Days literary experience. The project looked at how to further innovate literary placemaking with a series of workshops and talks in Fermanagh and engaged with stakeholders in the county on collaborating in a variety of ways.

Financial review

Incoming resources for Happy Days EIBF Limited totalled £72,321 for the year ended 31 March 2024, compared to £81,986 for the year ended 31 March 2023, with outgoing resources of £63,762 (£81,415 in 2023). At 31 March 2024, the company showed a net asset position of £47,302.

Plans for future periods

Building on the festival's literary output and critical success is a key ambition for the trustees with plans in place to ensure wider engagement with both local and international audiences. Using literary heritage as a platform to broaden skillsets in the area, the trustees are working with organisations to deliver an innovative programme in this space. By collaborating with local groups to improve wellbeing, social cohesion, increased participation, accessibility and education, the aim is to develop a sustainable pathway to celebrating literary heritage and the social advantages it brings to an area.

In conjunction with the Heritage Lottery and the Young Foundation, the charity is running an innovative programme to build on skills, knowledge and sense of pride in literary heritage. The aim is also to stimulate and develop an interest in literacy of local pupils and families in the area as well as trying to enhance creativity and development of literature, drama, music and the arts in general in an area where parents and pupils do not have access due to rurality issues. Programmes are in development to build on this and encourage community participation and leadership. The key aims of the programme include building a heritage workforce, developing new and inclusive approaches to literary heritage and developing literary heritage skills across diverse communities especially young people.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 December 2024 and signed on behalf of the board of trustees by:

Ms M Heaney
Trustee

Happy Days EIBF Ltd

Northern Ireland - Charity number 104807

Annual return

**COMPANY REGISTRATION NUMBER: NI613494
NUMBER: NIC104807**

CHARITY REGISTRATION

Happy Days: EIBF Limited Company Limited by Guarantee

31 March 2024

Happy Days: EIBF Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Happy Days: EIBF Limited Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Happy Days: EIBF Limited ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my 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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Happy Days: EIBF Limited

Company Limited by Guarantee

Ross Boyd
For and on behalf of
RBCA Limited
Independent Examiner

Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Happy Days EIBF Ltd

Northern Ireland - Charity number 104807

Accounts

COMPANY REGISTRATION NUMBER: NI613494
CHARITY REGISTRATION NUMBER: NIC104807

Happy Days: EIBF Limited
Company Limited by Guarantee
Financial Statements
31 March 2023

Happy Days: EIBF Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Happy Days: EIBF Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Happy Days: EIBF Limited

Charity registration number NIC104807

Company registration number NI613494

Principal office and registered office Office 1
20 Stranmillis Road
Belfast
BT9 5AA

The trustees Mr P Espenhahn
Mr K Gebler
Ms M Heaney
Mr W Morrison
Mr O O'Connor
Mr P Sternberg
Ms O Constant
Ms N McGill

Independent Examiner David Knox For and on behalf of Johnston Graham Limited
216/218 Holywood Road
Belfast
BT4 1PD

Structure, governance and management

Happy Days : EIBF Limited, which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland on 5 July 2012, registration number NI613494, with the objective of undertaking charitable activities for the benefit of the general public in Fermanagh and arts audiences from across the island of Ireland, Europe and beyond.

In the event of the Company being wound up, members are required to contribute an amount not exceeding £10 each.

The first trustees were appointed by the members. Additional and replacement trustees are appointed by a simple majority resolution of the board or members. Trustees do not have a term of office and are not subject to retirement by rotation or re-election.

Happy Days: EIBF Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The benefits which flow from our purpose include access to and engagement with world-class arts & cultural provision that otherwise would not exist in the area, to advance the education of the public in the understanding, awareness and value of the work of Nobel Prize winner Samuel Beckett and other relevant writers, the ties between literature and land and showcasing the literary heritage and natural beauty of Fermanagh and the surrounding region generating civic pride. These benefits are evidenced through the delivery of activities, numbers of people engaging, feedback from participants, volunteers, audience members & funders, profile in local, regional and national media and the independent evaluation of the festivals.

In encouraging significant number of people to some very rural and/or environmentally sensitive outdoor venues, there is a risk of unintended low-level environmental damage. However, we promote the 'Leave No Trace' ethos and we can show that this harm is outweighed by the benefits.

The charity's beneficiaries are the general public in Fermanagh and arts audiences from across the island of Ireland, Europe and beyond whilst engaging with the local communities in a number of ways from opportunities to volunteer to participation in events and promoting appreciation of the arts in the area.

Achievements and performance

Our aim is deliver a world-class arts & cultural festival programme celebrating the life and work of Samuel Beckett and other relevant writers for local, regional and international audiences. The main event, the Enniskillen International Beckett Festival, is held in the island town of Enniskillen and surrounding areas. The festival features world-class theatre, music, visual art, comedy and talks with events taking place in a a number of unusual venues including uninhabited islands, caves, cliff tops, abandoned buildings, churches and many others.

In a normal year, we deliver performances involving local volunteers who provide more than 1000 hours of voluntary activity, engaging local and international artists and working in a range of unusual venues in this rural region. Working with the local schools, students had the opportunity to work with international actors and participate in events - helping embed the event in the community. Events receive excellent reviews from British, Irish and international media and from participating artists and contribute to the local economy.

The events highlight the rich literary traditions locally but attract high profile actors and attendees internationally, promoting the area, bringing civic pride to the region and celebrating the rich literary culture of a rural region which has not traditionally been regarded for the promotion of literary arts and culture.

During this period and in a post-pandemic era, the charity delivered the Happy Days festival to celebrate the 10th anniversary of the festivals. Furthermore, the charity also sought to create a sustainable heritage – devising a project to encapsulate the ten years of literary heritage and celebrating the contribution of volunteers, local businesses, schools and indeed the many civic and community organisations which played such a major role in the Happy Days literary experience.

Financial review

Incoming resources for Happy Days EIBF Limited totalled £81,986 for the year ended 31 March 2023, compared to £73,690 for the year ended 31 March 2022, with outgoing resources of £81,415 (£72,512 in 2023). At 31 March 2023, the company showed a net asset position of £38,743.

Happy Days: EIBF Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

Ensuring that the festival's literary output and critical success is built upon and developed across the region is a key ambition for the trustees with plans in place to ensure wider engagement with both local and international audiences. This includes improving the arts provision in the area by delivering artistic excellence and creating sustainability, wellbeing and social cohesion by building on literary heritage; from encouraging increased participation to enhancing accessibility for people in this rural region, we are running projects to build on skills, knowledge and sense of pride in literary heritage. Whilst attracting international and local audiences, the aim is also to stimulate and develop an interest in literacy of local pupils and families in the area as well as trying to enhance creativity and development of literature, drama, music and the arts in general in an area where parents and pupils do not have access due to rurality issues. Programmes are in development to build on this and encourage community participation and leadership. Furthermore, we aim to ensure equality of opportunity for schools and families challenged by cost and access - ensuring the arts are accessible to all.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 December 2023 and signed on behalf of the board of trustees by:

Ms M Heaney
Trustee

Happy Days: EIBF Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Happy Days: EIBF Limited

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Happy Days: EIBF Limited ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my 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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

David Knox
For and on behalf of
Johnston Graham Limited
Independent Examiner

216/218 Holywood Road
Belfast
BT4 1PD

Happy Days: EIBF Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	24,594	57,392	81,986	73,690
Total income		<u>24,594</u>	<u>57,392</u>	<u>81,986</u>	<u>73,690</u>
Expenditure					
Expenditure on charitable activities	6,7	–	81,415	81,415	72,512
Total expenditure		<u>–</u>	<u>81,415</u>	<u>81,415</u>	<u>72,512</u>
Net income		<u>24,594</u>	<u>(24,023)</u>	<u>571</u>	<u>1,178</u>
Transfers between funds		(24,023)	24,023	–	–
Net movement in funds		<u>571</u>	<u>–</u>	<u>571</u>	<u>1,178</u>
Reconciliation of funds					
Total funds brought forward		38,172	–	38,172	36,994
Total funds carried forward		<u>38,743</u>	<u>–</u>	<u>38,743</u>	<u>38,172</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Happy Days: EIBF Limited
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	10		50,000	50,000
Current assets				
Debtors	11	29,303		68,142
Cash at bank and in hand		<u>21,546</u>		<u>–</u>
		50,849		68,142
Creditors: amounts falling due within one year	12	<u>26,106</u>		<u>34,137</u>
Net current assets			<u>24,743</u>	<u>34,005</u>
Total assets less current liabilities			74,743	84,005
Creditors: amounts falling due after more than one year	13		(36,000)	<u>(45,833)</u>
Net assets			<u>38,743</u>	<u>38,172</u>
Funds of the charity				
Unrestricted funds			38,743	38,172
Total charity funds	16		<u>38,743</u>	<u>38,172</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.
The notes on pages 8 to 15 form part of these financial statements.

Happy Days: EIBF Limited
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 12 December 2023, and are signed on behalf of the board by:

Ms M Heaney
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Happy Days: EIBF Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Office 1, 20 Stranmillis Road, Belfast, BT9 5AA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital. The company has charitable status accepted by the Charity Commission for Northern Ireland under reference NIC104807

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Private Donations	19,294	–	19,294
Other donations	5,300	–	5,300
Sundry Income	–	–	–

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Fermanagh & Omagh District Council	–	10,000	10,000
Tourism NI	–	9,000	9,000
Enniskillen Bid Ltd	–	2,000	2,000
TS Eliot Foundation	–	25,000	25,000
Creative Foundation	–	(8,500)	(8,500)
Blitz Project	–	–	–
Department of Culture (ROI)	–	9,552	9,552
Government grant income - JRS	–	–	–
Other donations and legacies			
Box office income	–	10,340	10,340
	<u>24,594</u>	<u>57,392</u>	<u>81,986</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Private Donations	8,500	–	8,500
Other donations	1,875	–	1,875
Sundry Income	451	–	451
Grants			
Fermanagh & Omagh District Council	–	14,745	14,745
Tourism NI	–	–	–
Enniskillen Bid Ltd	–	2,000	2,000
TS Eliot Foundation	–	–	–
Creative Foundation	–	–	–
Blitz Project	–	40,142	40,142
Department of Culture (ROI)	–	–	–
Government grant income - JRS	–	5,977	5,977
Other donations and legacies			
Box office income	–	–	–
	<u>10,826</u>	<u>62,864</u>	<u>73,690</u>

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Expenditure on charitable activities by fund type

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Participant costs	27,327	27,327	2,587	2,587
Production and venue costs	12,309	12,309	19,954	19,954
Marketing and promotion costs	4,525	4,525	6,585	6,585
Administration costs	37,254	37,254	43,386	43,386
	<u>81,415</u>	<u>81,415</u>	<u>72,512</u>	<u>72,512</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Participant costs	27,327	27,327	2,587
Production and venue costs	12,309	12,309	19,954
Marketing and promotion costs	4,525	4,525	6,585
Administration costs	37,254	37,254	43,386
	<u>81,415</u>	<u>81,415</u>	<u>72,512</u>

8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,000</u>	<u>2,900</u>

9. Trustee remuneration and expenses

No trustees received remuneration or other benefits through employment with the charity.

10. Tangible fixed assets

	Gifted Asset £	Total £
Cost		
At 1 April 2022 and 31 March 2023	<u>50,000</u>	<u>50,000</u>
Depreciation		
At 1 April 2022 and 31 March 2023	<u>—</u>	<u>—</u>
Carrying amount		
At 31 March 2023	<u>50,000</u>	<u>50,000</u>
At 31 March 2022	<u>50,000</u>	<u>50,000</u>

Happy Days: EIBF Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

11. Debtors

	2023	2022
	£	£
Trade debtors	20,000	63,597
Gift aid	9,300	4,000
Other debtors	3	545
	<u>29,303</u>	<u>68,142</u>

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	9,766	27,890
Trade creditors	4,095	6,247
Accruals and deferred income	12,245	–
	<u>26,106</u>	<u>34,137</u>

13. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	36,000	45,833

14. Deferred income

	2023	2022
	£	£
Amount deferred in year	12,245	–

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	–	5,977

Happy Days: EIBF Limited
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted funds	<u>38,172</u>	<u>24,594</u>	<u>–</u>	<u>(24,023)</u>	<u>38,743</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted funds	<u>36,994</u>	<u>10,826</u>	<u>–</u>	<u>(9,648)</u>	<u>38,172</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Enniskillen Festival	<u>–</u>	<u>57,392</u>	<u>(81,415)</u>	<u>24,023</u>	<u>–</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Enniskillen Festival	<u>–</u>	<u>62,864</u>	<u>(72,512)</u>	<u>9,648</u>	<u>–</u>

Happy Days EIBF Ltd

Northern Ireland - Charity number 104807

Annual report

COMPANY REGISTRATION NUMBER: NI613494
CHARITY REGISTRATION NUMBER: NIC104807

Happy Days: EIBF Limited
Company Limited by Guarantee
Financial Statements
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Company Limited by Guarantee

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Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

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Charity registration number NIC104807

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Principal office and registered office Office 1
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The trustees Mr P Espenhahn
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In the event of the Company being wound up, members are required to contribute an amount not exceeding £10 each.

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Happy Days: EIBF Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

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In encouraging significant number of people to some very rural and/or environmentally sensitive outdoor venues, there is a risk of unintended low-level environmental damage. However, we promote the 'Leave No Trace' ethos and we can show that this harm is outweighed by the benefits.

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Achievements and performance

Our aim is deliver a world-class arts & cultural festival programme celebrating the life and work of Samuel Beckett and other relevant writers for local, regional and international audiences. The main event, the Enniskillen International Beckett Festival, is held in the island town of Enniskillen and surrounding areas. The festival features world-class theatre, music, visual art, comedy and talks with events taking place in a a number of unusual venues including uninhabited islands, caves, cliff tops, abandoned buildings, churches and many others.

In a normal year, we deliver performances involving local volunteers who provide more than 1000 hours of voluntary activity, engaging local and international artists and working in a range of unusual venues in this rural region. Working with the local schools, students had the opportunity to work with international actors and participate in events - helping embed the event in the community. Events receive excellent reviews from British, Irish and international media and from participating artists and contribute to the local economy.

The events highlight the rich literary traditions locally but attract high profile actors and attendees internationally, promoting the area, bringing civic pride to the region and celebrating the rich literary culture of a rural region which has not traditionally been regarded for the promotion of literary arts and culture.

During this period and in a post-pandemic era, the charity delivered the Happy Days festival to celebrate the 10th anniversary of the festivals. Furthermore, the charity also sought to create a sustainable heritage – devising a project to encapsulate the ten years of literary heritage and celebrating the contribution of volunteers, local businesses, schools and indeed the many civic and community organisations which played such a major role in the Happy Days literary experience.

Financial review

Incoming resources for Happy Days EIBF Limited totalled £81,986 for the year ended 31 March 2023, compared to £73,690 for the year ended 31 March 2022, with outgoing resources of £81,415 (£72,512 in 2023). At 31 March 2023, the company showed a net asset position of £38,743.

Happy Days: EIBF Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

Ensuring that the festival's literary output and critical success is built upon and developed across the region is a key ambition for the trustees with plans in place to ensure wider engagement with both local and international audiences. This includes improving the arts provision in the area by delivering artistic excellence and creating sustainability, wellbeing and social cohesion by building on literary heritage; from encouraging increased participation to enhancing accessibility for people in this rural region, we are running projects to build on skills, knowledge and sense of pride in literary heritage. Whilst attracting international and local audiences, the aim is also to stimulate and develop an interest in literacy of local pupils and families in the area as well as trying to enhance creativity and development of literature, drama, music and the arts in general in an area where parents and pupils do not have access due to rurality issues. Programmes are in development to build on this and encourage community participation and leadership. Furthermore, we aim to ensure equality of opportunity for schools and families challenged by cost and access - ensuring the arts are accessible to all.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 December 2023 and signed on behalf of the board of trustees by:

Ms M Heaney
Trustee

Happy Days: EIBF Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Happy Days: EIBF Limited

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Happy Days: EIBF Limited ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my 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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

David Knox
For and on behalf of
Johnston Graham Limited
Independent Examiner

216/218 Holywood Road
Belfast
BT4 1PD

Happy Days: EIBF Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Income and endowments	Note				
Donations and legacies	5	24,594	57,392	81,986	73,690
Total income		<u>24,594</u>	<u>57,392</u>	<u>81,986</u>	<u>73,690</u>
Expenditure					
Expenditure on charitable activities	6,7	–	81,415	81,415	72,512
Total expenditure		<u>–</u>	<u>81,415</u>	<u>81,415</u>	<u>72,512</u>
Net income		<u>24,594</u>	<u>(24,023)</u>	<u>571</u>	<u>1,178</u>
Transfers between funds		(24,023)	24,023	–	–
Net movement in funds		<u>571</u>	<u>–</u>	<u>571</u>	<u>1,178</u>
Reconciliation of funds					
Total funds brought forward		38,172	–	38,172	36,994
Total funds carried forward		<u>38,743</u>	<u>–</u>	<u>38,743</u>	<u>38,172</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Happy Days: EIBF Limited
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	10		50,000	50,000
Current assets				
Debtors	11	29,303		68,142
Cash at bank and in hand		21,546		–
		<u>50,849</u>		<u>68,142</u>
Creditors: amounts falling due within one year	12	<u>26,106</u>		<u>34,137</u>
Net current assets			<u>24,743</u>	<u>34,005</u>
Total assets less current liabilities			74,743	84,005
Creditors: amounts falling due after more than one year	13		(36,000)	(45,833)
Net assets			<u>38,743</u>	<u>38,172</u>
Funds of the charity				
Unrestricted funds			38,743	38,172
Total charity funds	16		<u>38,743</u>	<u>38,172</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.
The notes on pages 8 to 15 form part of these financial statements.

Happy Days: EIBF Limited
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 12 December 2023, and are signed on behalf of the board by:

Ms M Heaney
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Happy Days: EIBF Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Office 1, 20 Stranmillis Road, Belfast, BT9 5AA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital. The company has charitable status accepted by the Charity Commission for Northern Ireland under reference NIC104807

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Private Donations	19,294	–	19,294
Other donations	5,300	–	5,300
Sundry Income	–	–	–

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Fermanagh & Omagh District Council	–	10,000	10,000
Tourism NI	–	9,000	9,000
Enniskillen Bid Ltd	–	2,000	2,000
TS Eliot Foundation	–	25,000	25,000
Creative Foundation	–	(8,500)	(8,500)
Blitz Project	–	–	–
Department of Culture (ROI)	–	9,552	9,552
Government grant income - JRS	–	–	–
Other donations and legacies			
Box office income	–	10,340	10,340
	<u>24,594</u>	<u>57,392</u>	<u>81,986</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Private Donations	8,500	–	8,500
Other donations	1,875	–	1,875
Sundry Income	451	–	451
Grants			
Fermanagh & Omagh District Council	–	14,745	14,745
Tourism NI	–	–	–
Enniskillen Bid Ltd	–	2,000	2,000
TS Eliot Foundation	–	–	–
Creative Foundation	–	–	–
Blitz Project	–	40,142	40,142
Department of Culture (ROI)	–	–	–
Government grant income - JRS	–	5,977	5,977
Other donations and legacies			
Box office income	–	–	–
	<u>10,826</u>	<u>62,864</u>	<u>73,690</u>

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Expenditure on charitable activities by fund type

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Participant costs	27,327	27,327	2,587	2,587
Production and venue costs	12,309	12,309	19,954	19,954
Marketing and promotion costs	4,525	4,525	6,585	6,585
Administration costs	37,254	37,254	43,386	43,386
	<u>81,415</u>	<u>81,415</u>	<u>72,512</u>	<u>72,512</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Participant costs	27,327	27,327	2,587
Production and venue costs	12,309	12,309	19,954
Marketing and promotion costs	4,525	4,525	6,585
Administration costs	37,254	37,254	43,386
	<u>81,415</u>	<u>81,415</u>	<u>72,512</u>

8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,000</u>	<u>2,900</u>

9. Trustee remuneration and expenses

No trustees received remuneration or other benefits through employment with the charity.

10. Tangible fixed assets

	Gifted Asset £	Total £
Cost		
At 1 April 2022 and 31 March 2023	<u>50,000</u>	<u>50,000</u>
Depreciation		
At 1 April 2022 and 31 March 2023	<u>—</u>	<u>—</u>
Carrying amount		
At 31 March 2023	<u>50,000</u>	<u>50,000</u>
At 31 March 2022	<u>50,000</u>	<u>50,000</u>

Happy Days: EIBF Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

11. Debtors

	2023	2022
	£	£
Trade debtors	20,000	63,597
Gift aid	9,300	4,000
Other debtors	3	545
	<u>29,303</u>	<u>68,142</u>

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	9,766	27,890
Trade creditors	4,095	6,247
Accruals and deferred income	12,245	–
	<u>26,106</u>	<u>34,137</u>

13. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	36,000	45,833

14. Deferred income

	2023	2022
	£	£
Amount deferred in year	12,245	–

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	–	5,977

Happy Days: EIBF Limited
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted funds	38,172	24,594	–	(24,023)	38,743

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted funds	36,994	10,826	–	(9,648)	38,172

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Enniskillen Festival	–	57,392	(81,415)	24,023	–

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Enniskillen Festival	–	62,864	(72,512)	9,648	–

Happy Days EIBF Ltd

Northern Ireland - Charity number 104807

Annual return

COMPANY REGISTRATION NUMBER: NI613494
CHARITY REGISTRATION NUMBER: NIC104807

Happy Days: EIBF Limited
Company Limited by Guarantee
Financial Statements
31 March 2023

Happy Days: EIBF Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Happy Days: EIBF Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Happy Days: EIBF Limited

Charity registration number NIC104807

Company registration number NI613494

Principal office and registered office Office 1
20 Stranmillis Road
Belfast
BT9 5AA

The trustees Mr P Espenhahn
Mr K Gebler
Ms M Heaney
Mr W Morrison
Mr O O'Connor
Mr P Sternberg
Ms O Constant
Ms N McGill

Independent Examiner David Knox For and on behalf of Johnston Graham Limited
216/218 Holywood Road
Belfast
BT4 1PD

Structure, governance and management

Happy Days : EIBF Limited, which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland on 5 July 2012, registration number NI613494, with the objective of undertaking charitable activities for the benefit of the general public in Fermanagh and arts audiences from across the island of Ireland, Europe and beyond.

In the event of the Company being wound up, members are required to contribute an amount not exceeding £10 each.

The first trustees were appointed by the members. Additional and replacement trustees are appointed by a simple majority resolution of the board or members. Trustees do not have a term of office and are not subject to retirement by rotation or re-election.

Happy Days: EIBF Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The benefits which flow from our purpose include access to and engagement with world-class arts & cultural provision that otherwise would not exist in the area, to advance the education of the public in the understanding, awareness and value of the work of Nobel Prize winner Samuel Beckett and other relevant writers, the ties between literature and land and showcasing the literary heritage and natural beauty of Fermanagh and the surrounding region generating civic pride. These benefits are evidenced through the delivery of activities, numbers of people engaging, feedback from participants, volunteers, audience members & funders, profile in local, regional and national media and the independent evaluation of the festivals.

In encouraging significant number of people to some very rural and/or environmentally sensitive outdoor venues, there is a risk of unintended low-level environmental damage. However, we promote the 'Leave No Trace' ethos and we can show that this harm is outweighed by the benefits.

The charity's beneficiaries are the general public in Fermanagh and arts audiences from across the island of Ireland, Europe and beyond whilst engaging with the local communities in a number of ways from opportunities to volunteer to participation in events and promoting appreciation of the arts in the area.

Achievements and performance

Our aim is deliver a world-class arts & cultural festival programme celebrating the life and work of Samuel Beckett and other relevant writers for local, regional and international audiences. The main event, the Enniskillen International Beckett Festival, is held in the island town of Enniskillen and surrounding areas. The festival features world-class theatre, music, visual art, comedy and talks with events taking place in a a number of unusual venues including uninhabited islands, caves, cliff tops, abandoned buildings, churches and many others.

In a normal year, we deliver performances involving local volunteers who provide more than 1000 hours of voluntary activity, engaging local and international artists and working in a range of unusual venues in this rural region. Working with the local schools, students had the opportunity to work with international actors and participate in events - helping embed the event in the community. Events receive excellent reviews from British, Irish and international media and from participating artists and contribute to the local economy.

The events highlight the rich literary traditions locally but attract high profile actors and attendees internationally, promoting the area, bringing civic pride to the region and celebrating the rich literary culture of a rural region which has not traditionally been regarded for the promotion of literary arts and culture.

During this period and in a post-pandemic era, the charity delivered the Happy Days festival to celebrate the 10th anniversary of the festivals. Furthermore, the charity also sought to create a sustainable heritage – devising a project to encapsulate the ten years of literary heritage and celebrating the contribution of volunteers, local businesses, schools and indeed the many civic and community organisations which played such a major role in the Happy Days literary experience.

Financial review

Incoming resources for Happy Days EIBF Limited totalled £81,986 for the year ended 31 March 2023, compared to £73,690 for the year ended 31 March 2022, with outgoing resources of £81,415 (£72,512 in 2023). At 31 March 2023, the company showed a net asset position of £38,743.

Happy Days: EIBF Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

Ensuring that the festival's literary output and critical success is built upon and developed across the region is a key ambition for the trustees with plans in place to ensure wider engagement with both local and international audiences. This includes improving the arts provision in the area by delivering artistic excellence and creating sustainability, wellbeing and social cohesion by building on literary heritage; from encouraging increased participation to enhancing accessibility for people in this rural region, we are running projects to build on skills, knowledge and sense of pride in literary heritage. Whilst attracting international and local audiences, the aim is also to stimulate and develop an interest in literacy of local pupils and families in the area as well as trying to enhance creativity and development of literature, drama, music and the arts in general in an area where parents and pupils do not have access due to rurality issues. Programmes are in development to build on this and encourage community participation and leadership. Furthermore, we aim to ensure equality of opportunity for schools and families challenged by cost and access - ensuring the arts are accessible to all.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 December 2023 and signed on behalf of the board of trustees by:

Ms M Heaney
Trustee

Happy Days: EIBF Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Happy Days: EIBF Limited

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Happy Days: EIBF Limited ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my 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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

David Knox
For and on behalf of
Johnston Graham Limited
Independent Examiner

216/218 Holywood Road
Belfast
BT4 1PD

Happy Days: EIBF Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Income and endowments	Note				
Donations and legacies	5	24,594	57,392	81,986	73,690
Total income		<u>24,594</u>	<u>57,392</u>	<u>81,986</u>	<u>73,690</u>
Expenditure					
Expenditure on charitable activities	6,7	–	81,415	81,415	72,512
Total expenditure		<u>–</u>	<u>81,415</u>	<u>81,415</u>	<u>72,512</u>
Net income		<u>24,594</u>	<u>(24,023)</u>	<u>571</u>	<u>1,178</u>
Transfers between funds		(24,023)	24,023	–	–
Net movement in funds		<u>571</u>	<u>–</u>	<u>571</u>	<u>1,178</u>
Reconciliation of funds					
Total funds brought forward		38,172	–	38,172	36,994
Total funds carried forward		<u>38,743</u>	<u>–</u>	<u>38,743</u>	<u>38,172</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Happy Days: EIBF Limited
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	10		50,000	50,000
Current assets				
Debtors	11	29,303		68,142
Cash at bank and in hand		21,546		–
		<u>50,849</u>		<u>68,142</u>
Creditors: amounts falling due within one year	12	<u>26,106</u>		<u>34,137</u>
Net current assets			<u>24,743</u>	<u>34,005</u>
Total assets less current liabilities			74,743	84,005
Creditors: amounts falling due after more than one year	13		(36,000)	(45,833)
Net assets			<u>38,743</u>	<u>38,172</u>
Funds of the charity				
Unrestricted funds			38,743	38,172
Total charity funds	16		<u>38,743</u>	<u>38,172</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.
The notes on pages 8 to 15 form part of these financial statements.

Happy Days: EIBF Limited
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 12 December 2023, and are signed on behalf of the board by:

Ms M Heaney
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Happy Days: EIBF Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Office 1, 20 Stranmillis Road, Belfast, BT9 5AA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital. The company has charitable status accepted by the Charity Commission for Northern Ireland under reference NIC104807

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Private Donations	19,294	–	19,294
Other donations	5,300	–	5,300
Sundry Income	–	–	–

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Fermanagh & Omagh District Council	–	10,000	10,000
Tourism NI	–	9,000	9,000
Enniskillen Bid Ltd	–	2,000	2,000
TS Eliot Foundation	–	25,000	25,000
Creative Foundation	–	(8,500)	(8,500)
Blitz Project	–	–	–
Department of Culture (ROI)	–	9,552	9,552
Government grant income - JRS	–	–	–
Other donations and legacies			
Box office income	–	10,340	10,340
	<u>24,594</u>	<u>57,392</u>	<u>81,986</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Private Donations	8,500	–	8,500
Other donations	1,875	–	1,875
Sundry Income	451	–	451
Grants			
Fermanagh & Omagh District Council	–	14,745	14,745
Tourism NI	–	–	–
Enniskillen Bid Ltd	–	2,000	2,000
TS Eliot Foundation	–	–	–
Creative Foundation	–	–	–
Blitz Project	–	40,142	40,142
Department of Culture (ROI)	–	–	–
Government grant income - JRS	–	5,977	5,977
Other donations and legacies			
Box office income	–	–	–
	<u>10,826</u>	<u>62,864</u>	<u>73,690</u>

Happy Days: EIBF Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Expenditure on charitable activities by fund type

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Participant costs	27,327	27,327	2,587	2,587
Production and venue costs	12,309	12,309	19,954	19,954
Marketing and promotion costs	4,525	4,525	6,585	6,585
Administration costs	37,254	37,254	43,386	43,386
	<u>81,415</u>	<u>81,415</u>	<u>72,512</u>	<u>72,512</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Participant costs	27,327	27,327	2,587
Production and venue costs	12,309	12,309	19,954
Marketing and promotion costs	4,525	4,525	6,585
Administration costs	37,254	37,254	43,386
	<u>81,415</u>	<u>81,415</u>	<u>72,512</u>

8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,000</u>	<u>2,900</u>

9. Trustee remuneration and expenses

No trustees received remuneration or other benefits through employment with the charity.

10. Tangible fixed assets

	Gifted Asset £	Total £
Cost		
At 1 April 2022 and 31 March 2023	<u>50,000</u>	<u>50,000</u>
Depreciation		
At 1 April 2022 and 31 March 2023	<u>—</u>	<u>—</u>
Carrying amount		
At 31 March 2023	<u>50,000</u>	<u>50,000</u>
At 31 March 2022	<u>50,000</u>	<u>50,000</u>

Happy Days: EIBF Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

11. Debtors

	2023	2022
	£	£
Trade debtors	20,000	63,597
Gift aid	9,300	4,000
Other debtors	3	545
	<u>29,303</u>	<u>68,142</u>

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	9,766	27,890
Trade creditors	4,095	6,247
Accruals and deferred income	12,245	–
	<u>26,106</u>	<u>34,137</u>

13. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	36,000	45,833

14. Deferred income

	2023	2022
	£	£
Amount deferred in year	12,245	–

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	–	5,977

Happy Days: EIBF Limited
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Unrestricted funds	38,172	24,594	–	(24,023)	38,743

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted funds	36,994	10,826	–	(9,648)	38,172

Restricted funds

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Enniskillen Festival	–	57,392	(81,415)	24,023	–

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Enniskillen Festival	–	62,864	(72,512)	9,648	–