

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**

Happy Days: EIBF Limited Contents

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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

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
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

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	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

		2024	
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Notes			
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		3,236	5,323
		8,559	
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

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	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
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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
	<u>35,360</u>	<u>104,324</u>	<u>139,684</u>	<u>72,321</u>

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

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	-
	<u>104,324</u>	<u>61,321</u>

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
	2025	2024
	£	£
Amounts falling due between one and five years:		
Bank loans	16,040	26,300

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	47,302	139,684	(129,563)	-	57,423
	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	38,743	72,321	(63,762)	-	47,302

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