

Ellie's Retreat (Incorporating H-ABC Research) Limited
(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 30 September 2023

Gildernew & Co
Chartered Accountants and Registered Auditors
Six Northland Row
Dungannon
Tyrone
BT71 6AW
en-gb

Company Number: NI664310
Charity Number: 108836

Ellie's Retreat (Incorporating H-ABC Research) Limited
(A company limited by guarantee, not having a share capital)
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REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Tracey Hunter
Roisin McManus
Sinead Murphy
William Nicholl
Jonathan Sweeney
Una O'Callaghan
Maria Donnelly
Ciara Nicholl
Eimear Dillon-Ral
Nadine McGurn

Charity Number in Northern Ireland

108836

Company Registration Number

NI664310

Registered Office and Principal Address

12 Lissan Road
ENNISKILLEN
Fermanagh
BT74 4PF

Accountants

Gildernew & Co
Chartered Accountants
Six Northland Row
Dungannon
Tyrone
BT71 6AW
en-gb

Ellie's Retreat (Incorporating H-ABC Research) Limited

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DIRECTORS' ANNUAL REPORT

for the financial year ended 30 September 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 30 September 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Ellie's Retreat (Incorporating H-ABC Research) Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 September 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Review

The results for the financial year are set out on page 6 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £157,066 (2022 - £139,332) and liabilities of £1,000 (2022 - £1,000). The net assets of the charity have increased by £17,734.

Directors

The directors who served throughout the financial year, except as noted, were as follows:

Tracey Hunter
Roisin McManus
Sinead Murphy
William Nicholl
Jonathan Sweeney
Una O'Callaghan
Maria Donnelly
Ciara Nicholl
Eimear Dillon-Ral
Nadine McGurn

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Ellie's Retreat (Incorporating H-ABC Research) Limited subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Directors on 11 June 2024 and signed on its behalf by:

William Nicholl

William Nicholl
Trustee

Ellie's Retreat (Incorporating H-ABC Research) Limited

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STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial year ended 30 September 2023

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 11 June 2024 and signed on its behalf by:

William Nicholl

William Nicholl
Trustee

Ellie's Retreat (Incorporating H-ABC Research) Limited

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STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 30 September 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Income					
Donations and legacies	3.1	32,311	32,311	132,743	132,743
Expenditure					
Charitable activities	4.1	14,577	14,577	9,908	9,908
Net income/(expenditure)		17,734	17,734	122,835	122,835
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		17,734	17,734	122,835	122,835
Reconciliation of funds:					
Total funds beginning of the year	10	138,332	138,332	15,497	15,497
Total funds at the end of the year		156,066	156,066	138,332	138,332

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Ellie's Retreat (Incorporating H-ABC Research) Limited

(A company limited by guarantee, not having a share capital)

Company Number: NI664310

BALANCE SHEET

as at 30 September 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	7	11,290	13,282
Current Assets			
Cash at bank and in hand		145,776	126,050
Creditors: Amounts falling due within one year	8	(1,000)	(1,000)
Net Current Assets		144,776	125,050
Total Assets less Current Liabilities		156,066	138,332
Funds			
General fund (unrestricted)		156,066	138,332
Total funds	10	156,066	138,332

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30 September 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 11 June 2024 and signed on its behalf by

William Nicholl

William Nicholl
Trustee

Ellie's Retreat (Incorporating H-ABC Research) Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2023

1. GENERAL INFORMATION

Ellie's Retreat (Incorporating H-ABC Research) Limited is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 12 Lissan Road, ENNISKILLEN, Fermanagh, BT74 4PF which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 30 September 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Ellie's Retreat (Incorporating H-ABC Research) Limited

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2023

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery - 15% Reducing balance

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1	DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
	Donations and legacies	32,311	-	32,311	132,743

4. EXPENDITURE

4.1	CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
	Expenditure on charitable activities	4,860	9,717	-	14,577	9,908

5. NET INCOME

	2023 £	2022 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	1,992	2,344

6. INTEREST PAYABLE AND SIMILAR CHARGES

	2023 £	2022 £
On bank loans and overdrafts	230	-

Ellie's Retreat (Incorporating H-ABC Research) Limited

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2023

7. TANGIBLE FIXED ASSETS

	Plant and machinery	Total
	£	£
Cost		
At 30 September 2023	20,464	20,464
Depreciation		
At 1 October 2022	7,182	7,182
Charge for the financial year	1,992	1,992
At 30 September 2023	9,174	9,174
Net book value		
At 30 September 2023	11,290	11,290
At 30 September 2022	13,282	13,282

8. CREDITORS
Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,000	1,000

9. RESERVES

	2023 £	2022 £
At the beginning of the year	138,332	15,497
Surplus for the financial year	17,734	122,835
At the end of the year	156,066	138,332

10. FUNDS**10.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Total Funds £
At 1 October 2021	15,497	15,497
Movement during the financial year	122,835	122,835
At 30 September 2022	138,332	138,332
Movement during the financial year	17,734	17,734
At 30 September 2023	156,066	156,066

10.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 October 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 30 September 2023 £
Unrestricted funds					
Unrestricted General	138,332	32,311	14,577	-	156,066
Total funds	138,332	32,311	14,577	-	156,066

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2023

10.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	11,290	145,776	(1,000)	156,066
	11,290	145,776	(1,000)	156,066

11. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

12. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

ELLIE'S RETREAT (INCORPORATING H-ABC RESEARCH) LIMITED
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SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2023

Ellie's Retreat (Incorporating H-ABC Research) Limited

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**OPERATING STATEMENT**

for the financial year ended 30 September 2023

	Schedule	2023 £	2022 £
Income		32,311	132,743
Cost of generating funds	1	(4,860)	(1,869)
Gross surplus		27,451	130,874
Charitable activities and other expenses	2	(9,717)	(8,039)
Net surplus		17,734	122,835

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**SCHEDULE 1 : COST OF GENERATING FUNDS**

for the financial year ended 30 September 2023

	2023 £	2022 £
Cost of Generating Funds		
Purchases	4,860	1,869
	<u>4,860</u>	<u>1,869</u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**

for the financial year ended 30 September 2023

	2023	2022
	£	£
Expenses		
Rent payable	3,000	2,685
Insurance	187	200
Light and heat	564	296
Cleaning	938	896
Repairs and maintenance	310	319
Printing, postage and stationery	26	-
Advertising	175	-
Motor expenses	676	-
Accountancy	1,390	1,084
Bank charges	107	89
General expenses	122	126
Depreciation	1,992	2,344
	<hr/>	<hr/>
	9,487	8,039
	<hr/>	<hr/>
Finance		
Bank interest paid	230	-
	<hr/>	<hr/>
Total Overheads	<hr/> 9,717 <hr/>	<hr/> 8,039 <hr/>