

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 2024

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

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

Directors

Ciara Nicholl
Tracey Hunter
Roisin McManus
Sinead Murphy
William Nicholl (Resigned 18 September 2024)
Jonathan Sweeney
Una O'Callaghan
Maria Donnelly
Eimear Dillon-Rai
Nadine McGurn
Arran Nicholl (Appointed 18 September 2024)

Charity Number in Northern Ireland

108836

Company Registration Number

NI664310

Registered Office

12 Lissan Road
ENNISKILLEN
Fermanagh
BT74 4PF

Principal Address

12 Lissan Road
Fermanagh
BT74 4PF

Independent Examiner

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

Ellie's Retreat (Incorporating H-ABC Research) Limited
(A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
for the financial year ended 30 September 2024

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 2024.

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 2024.

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 7 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 £164,025 (2023 - £157,066) and liabilities of £1,084 (2023 - £1,000). The net assets of the charity have increased by £6,875.

Directors

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

Ciara Nicholl
Tracey Hunter
Roisin McManus
Sinead Murphy
William Nicholl (Resigned 18 September 2024)
Jonathan Sweeney
Una O'Callaghan
Maria Donnelly
Eimear Dillon-Ral
Nadine McGurn
Arran Nicholl (Appointed 18 September 2024)

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 24 March 2025 and signed on its behalf by:

Ciara Nicholl

Ciara Nicholl
Trustee

Ellie's Retreat (Incorporating H-ABC Research) Limited
(A company limited by guarantee, not having a share capital)
STATEMENT OF DIRECTORS' RESPONSIBILITIES
for the financial year ended 30 September 2024

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 the Companies Act 2006. 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 24 March 2025 and signed on its behalf by:

CIARA MCGHOLL

Ciara Nicholl
Trustee

Ellie's Retreat (Incorporating H-ABC Research) Limited
(A company limited by guarantee, not having a share capital)
**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF
DIRECTORS OF ELLIE'S RETREAT (INCORPORATING H-ABC
RESEARCH) LIMITED**

We have examined the financial statements of the charity for the financial year ended 30 September 2024, which comprise the Statement of Financial Activities (Incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of charity trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's directors consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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 financial statements to be reached.


G. DERNER & CO

Chartered Accountants and Registered Auditors
Six Northland Row
Dungannon
Tyrone
BT71 6AW

Date: 24 March 2025

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

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 30 September 2024

	Unrestricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Total Funds 2023
Notes	£	£	£	£
Income				
Donations and legacies	3.1 26,173	26,173	32,311	32,311
Other income	3.2 3,917	3,917	-	-
Total income	<u>30,090</u>	<u>30,090</u>	<u>32,311</u>	<u>32,311</u>
Expenditure				
Charitable activities	4.1 23,214	23,214	14,577	14,577
Net income/(expenditure)	<u>6,876</u>	<u>6,876</u>	<u>17,734</u>	<u>17,734</u>
Transfers between funds	-	-	-	-
Net movement in funds for the financial year	<u>6,876</u>	<u>6,876</u>	<u>17,734</u>	<u>17,734</u>
Reconciliation of funds:				
Total funds beginning of the year	10 156,066	156,066	138,332	138,332
Total funds at the end of the year	<u><u>162,942</u></u>	<u><u>162,942</u></u>	<u><u>156,066</u></u>	<u><u>156,066</u></u>

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 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	7	60,114	11,290
Current Assets			
Cash at bank and in hand		103,912	145,776
Creditors: Amounts falling due within one year	8	(1,084)	(1,000)
Net Current Assets		102,827	144,776
Total Assets less Current Liabilities		162,942	156,066
Funds			
General fund (unrestricted)		162,942	156,066
Total funds	10	162,942	156,066

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 2024 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 24 March 2025 and signed on its behalf by

CIARA MICHOLL

Ciara Nicholl
Trustee

Elie'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 2024

1. GENERAL INFORMATION

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

for the financial year ended 30 September 2024

Tangible fixed assets and depreciation

- 15% Reducing balance
- Plant and machinery

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.

	2024	2023
3. INCOME		
3.1 DONATIONS AND LEGACIES		
Unrestricted Funds		
£	£	£
Donations and legacies	26,173	32,311
3.2 OTHER INCOME		
Unrestricted Funds		
£	£	£
Other income	3,917	-
4. EXPENDITURE CHARITABLE ACTIVITIES		
Direct Costs		
£	£	£
Expenditure on charitable activities	23,214	14,577
5. NET INCOME		
2024	2023	
£	£	
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	10,608	1,992
(Surplus) on disposal of tangible fixed assets	(3,917)	-
6. INTEREST PAYABLE AND SIMILAR CHARGES		
2024	2023	
£	£	
On bank loans and overdrafts	-	230

Elie's Retreat (Incorporating H-ABC Research) Limited
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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2024

7. TANGIBLE FIXED ASSETS

	Plant and machinery	Total
Cost	£	£
At 1 October 2023	20,465	20,465
Additions	69,515	69,515
Disposals	(18,500)	(18,500)
At 30 September 2024	71,480	71,480
Depreciation		
At 1 October 2023	9,175	9,175
Charge for the financial year	10,608	10,608
On disposals	(8,417)	(8,417)
At 30 September 2024	11,366	11,366
Net book value		
At 30 September 2024	<u>60,114</u>	<u>60,114</u>
At 30 September 2023	<u>11,290</u>	<u>11,290</u>

8.

CREDITORS

Amounts falling due within one year

Accruals and deferred income

2024	2023
£	£
<u>1,084</u>	<u>1,000</u>

9.

RESERVES

At the beginning of the year
Surplus for the financial year

At the end of the year

2024	2023
£	£
<u>156,066</u>	<u>138,332</u>
<u>6,876</u>	<u>17,734</u>
<u>162,942</u>	<u>156,066</u>

10.

FUNDS

10.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Total Funds
£	£	£
At 1 October 2022	138,332	138,332
Movement during the financial year	17,734	17,734
At 30 September 2023	<u>156,066</u>	<u>156,066</u>
Movement during the financial year	6,876	6,876
At 30 September 2024	<u>162,942</u>	<u>162,942</u>

Ellie's Retreat (Incorporating H-ABC Research) Limited
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NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 September 2024

10.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 October 2023	Income	Expenditure	Transfers between funds between 30 September 2024	Balance 30 September 2024
	£	£	£	£	£
Unrestricted funds					
Unrestricted General	156,066	26,173	19,297	-	162,942
Total funds	<u>156,066</u>	<u>26,173</u>	<u>19,297</u>	<u>-</u>	<u>162,942</u>

10.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	£	£	£	£
Unrestricted general funds	60,114	103,912	(1,084)	162,942
	<u>60,114</u>	<u>103,912</u>	<u>(1,084)</u>	<u>162,942</u>

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

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

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

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

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

for the financial year ended 30 September 2024

	Schedule	2024 £	2023 £
Income			
Cost of generating funds	1	26,173 (3,718)	32,311 (4,860)
Gross surplus		22,455	27,451
Charitable activities and other expenses	2	(15,579)	(9,717)
Net surplus		6,876	17,734

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

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

for the financial year ended 30 September 2024

	2024	2023
	£	£
Cost of Generating Funds		
Purchases	3,718	4,860
	<u>3,718</u>	<u>4,860</u>

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

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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 2024

	2024 £	2023 £
Expenses		
Rent payable	3,200	3,000
Insurance	204	187
Light and heat	560	564
Cleaning	1,704	938
Repairs and maintenance	525	310
Printing, postage and stationery	55	26
Advertising	313	175
Motor expenses	745	676
Accountancy	1,167	1,390
Bank charges	155	107
General expenses	260	122
Surpluses/deficits on disposal of tangibles	(3,917)	-
Depreciation	10,608	1,992
	<u>15,579</u>	<u>9,487</u>
Finance		
Bank interest paid	-	230
	<u>15,579</u>	<u>9,717</u>
Total Overheads		
	<u><u>15,579</u></u>	<u><u>9,717</u></u>