

**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 2025**

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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**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  
Róisín McManus  
Sinead Murphy  
Una O'Callaghan  
Jonathan Sweeney  
Maria Donnelly  
Eimear Dillon-Rai  
Nadine McGurn  
Arran Nicholl

**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  
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**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 2025

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 2025.

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 2025.

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 £176,088 (2024 - £164,025) and liabilities of £1,157 (2024 - £1,084). The net assets of the charity have increased by £11,990.

**Directors**

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

Ciara Nicholl  
Tracey Hunter  
Róisín McManus  
Sinead Murphy  
Una O'Callaghan  
Jonathan Sweeney  
Maria Donnelly  
Eimear Dillon-Rai  
Nadine McGurn  
Arran Nicholl

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 5/3/26 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 2025

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 5/3/26 and signed on its behalf by:

*Ciarra Nicholl*

Ciarra 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 2025, 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 directors 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.

*Albdernew & Co*  
**ALDERNEW & CO**  
Chartered Accountants and Registered Auditors  
Six Northland Row  
Dungannon  
Tyrone  
BT71 6AW  
en-gb

Date: ..... 05/03/2026 .....

**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 2025

	Unrestricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Total Funds 2024
	Notes	£	£	£
<b>Income</b>				
Donations and legacies	3.1	30,700	30,700	26,173
Other income	3.2	-	-	3,917
<b>Total income</b>		<u>30,700</u>	<u>30,700</u>	<u>30,090</u>
<b>Expenditure</b>				
Charitable activities	4.1	18,710	18,710	23,214
<b>Net income/(expenditure)</b>		<u>11,990</u>	<u>11,990</u>	<u>6,876</u>
Transfers between funds		-	-	-
<b>Net movement in funds for the financial year</b>		<u>11,990</u>	<u>11,990</u>	<u>6,876</u>
<b>Reconciliation of funds:</b>				
Total funds beginning of the year	9	162,941	162,941	156,065
<b>Total funds at the end of the year</b>		<u><u>174,931</u></u>	<u><u>174,931</u></u>	<u><u>162,941</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.

**Elie'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 2025

	2025 £	2024 £
<b>Fixed Assets</b>		
Tangible assets	51,097	60,114
<b>Current Assets</b>		
Cash at bank and in hand	124,991	103,911
<b>Creditors: Amounts falling due within one year</b>	<b>7</b>	<b>(1,084)</b>
<b>Net Current Assets</b>	<b>123,834</b>	<b>102,827</b>
<b>Total Assets less Current Liabilities</b>	<b>174,931</b>	<b>162,941</b>
<b>Funds</b>		
General fund (unrestricted)	174,931	162,941
<b>Total funds</b>	<b>9</b>	<b>162,941</b>

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 2025 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 5/3/26 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)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

**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, Fermagh, 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**

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

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

**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	Unrestricted Funds		Restricted Funds		2025	2024
		£	£	£	£	£	£
3.1	<b>DONATIONS AND LEGACIES</b>						
	Donations and legacies	30,700	-	30,700	26,173		
3.2	<b>OTHER INCOME</b>						
	Unrestricted Funds	£	£	£	£	2025	2024
	Other income	-	-	-	3,917		
4.	<b>EXPENDITURE</b>						
4.1	<b>CHARITABLE ACTIVITIES</b>	Direct Costs	Other Costs	Support Costs	2025	2024	
		£	£	£	£	£	£
	Expenditure on charitable activities	18,710	-	-	18,710	23,214	
5.	<b>NET INCOME</b>				2025	2024	
	<b>Net Income is stated after charging/(crediting):</b>				£	£	
	Depreciation of tangible assets				9,017	10,608	
	(Surplus) on disposal of tangible fixed assets				-	(3,917)	

**Ellie's Retreat (Incorporating H-ABC Research) Limited**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 30 September 2025

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery	Total
<b>Cost</b>	£	£
At 30 September 2025	71,480	71,480
<b>Depreciation</b>		
At 1 October 2024	11,366	11,366
Charge for the financial year	9,017	9,017
At 30 September 2025	20,383	20,383
<b>Net book value</b>		
At 30 September 2025	51,097	51,097
At 30 September 2024	60,114	60,114
At 30 September 2024	60,114	60,114
<b>7. CREDITORS</b>		
<b>Amounts falling due within one year</b>		
Accruals and deferred income	2025	2024
	£	£
	1,157	1,084
<b>8. RESERVES</b>		
	2025	2024
	£	£
At the beginning of the year	162,941	156,066
Surplus for the financial year	11,990	6,875
At the end of the year	174,931	162,941

**9. FUNDS**  
**9.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds	Total Funds
	£	£
At 1 October 2023	156,065	156,065
Movement during the financial year	6,876	6,876
At 30 September 2024	162,941	162,941
Movement during the financial year	11,990	11,990
At 30 September 2025	174,931	174,931

**9.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 October 2024	Income	Expenditure	Transfers between funds	Balance 30 September 2025
	£	£	£	£	£
<b>Unrestricted funds</b>					
Unrestricted General	162,941	30,700	18,710	-	174,931
<b>Total Funds</b>	162,941	30,700	18,710	-	174,931

**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 2025

**9.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets	Current assets	Current liabilities	Total
- charity use £	£	£	£	£
Unrestricted general funds	51,097	124,991	(1,157)	174,931
	<u>51,097</u>	<u>124,991</u>	<u>(1,157)</u>	<u>174,931</u>

**10. 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.

**11. 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 2025



**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 2025

	Schedule	2025 £	2024 £
Income			
Cost of generating funds	1	30,700 (1,013)	26,173 (3,718)
Gross surplus		29,687	22,455
Charitable activities and other expenses	2	(17,697)	(15,580)
Net surplus		11,990	6,875

**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 2025

	2025	2024
	£	£
Cost of Generating Funds		
Purchases	1,013	3,718
	<u>1,013</u>	<u>3,718</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 2025

	2025	2024
	£	£
<b>Expenses</b>		
Rent payable	3,300	3,200
Insurance	255	204
Light and heat	256	560
Cleaning	1,187	1,704
Repairs and maintenance	1,275	525
Printing, postage and stationery	-	55
Advertising	144	313
Computer costs	115	-
Motor expenses	366	745
Accountancy	1,622	1,167
Bank charges	160	155
General expenses	-	261
Surpluses/deficits on disposal of tangibles	-	(3,917)
Depreciation	9,017	10,608
	<u>17,697</u>	<u>15,580</u>

**ACCOUNTS STATUS**

**Eilie's Retreat (Incorporating H-ABC Research) Limited**  
**Financial Statements 30th September 2025**

Task	Staff	Status	Completed	Narration
Books Requested	Dairagh McCrory	Completed	09/03/2026	
Books Received	Dairagh McCrory	Completed	09/03/2026	
Draft TB	Dairagh McCrory	Completed	09/03/2026	
Partner Review	Dairagh McCrory	Completed	09/03/2026	
Adjustments	Dairagh McCrory	Completed	09/03/2026	
Adjusted Profit Comp	Dairagh McCrory	Completed	09/03/2026	
Final Adjustment	Dairagh McCrory	Completed	09/03/2026	
Ready for Signing	Dairagh McCrory	Completed	09/03/2026	
Accounts Filed		In Progress		
Closedown		Not Started		

