

Company registration number 92246 (Republic of Ireland)

**BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY
GUARANTEE**

A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

**BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
COMPANY INFORMATION**

Directors	Thomas McParland Mary Connolly
Secretary	Mary Connolly
Company number	92246
Registered office	Ballymany House Curragh Kildare
Auditor	SCD Accountants Ltd Barrettstown Business Centre Barrettstown Newbridge Co. Kildare W12 NP63
Business address	Ballymany House Curragh Kildare
Bankers	Bank Of Ireland Market Square Kildare Town Co. Kildare R51 R231
Solicitors	Donal McAuliffe Co. 57 Merrion Square Dublin 2
Management Agent	New City Property Management Company Services 66 Fitzwilliam Square Dublin 2

BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL CONTENTS

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BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

Principal activities

The principal activity during the year continued to be the management of a Block of Apartments at Bridge Court, Lr. Mount Street, Dublin 2.

Development and performance

Compliance with the Multi Unit Development Act 2011.

The company is complying with the provisions of the Multi Unit Development Act 2011 at the financial year end, and has funds in the sinking fund account to ensure that the company fully complies with the provisions and requirements of the Act thus ensuring compliance with the Act in the future.

Results

The results for the year are set out on page 7.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Thomas McParland
Mary Connolly

Mary Connolly held the position of company secretary for the duration of the financial year.

Accounting records

The company's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records. The following measures have been taken:

- the implementation of appropriate policies and procedures for recording transactions;
- the provision of sufficient company resources for this purpose;
- liaison with the company's external professional advisers.

The accounting records are held at the company's registered office, Ballymany House Curragh Kildare.

Research and development

The company does not engage in Research and Development.

Post reporting date events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in financial years subsequent to the financial year ended 31 March 2025.

Future developments

The directors have indicated their intention to improve on performance by continuing to review and focus their operations accordingly in the future.

Auditor

In accordance with the Companies Act 2014, section 383(2), SCD Accountants Ltd continue in office as auditor of the company.

BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Statement of disclosure to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

Annual Service Charge

The company is entitled to receive service charges from 10 units. The aggregate of service charges billed less discounts for early payment for the year ended 31 March 2024 was €31,372 (2023:€19,775).

Sinking Fund

The company is required to establish and maintain a sinking fund for the purposes of financing the refurbishment, improvement or expenditure on maintenance of a non-recurring nature in relation to the development. Contributions made to the sinking fund are to be held in a separate bank account and will only be used for expenditure as provided for by the Multi-Unit Development Act 2011. As at 31 April 2024 the company has €9,250 in their sinking fund.

Small companies exemption

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

On behalf of the board

Thomas McParland
Director

Mary Connolly
Director

29 January 2026

BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

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

Irish 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 the Companies Act 2014 and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued by the Financial Reporting Council (Generally accepted Accounting Practice in Ireland). 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 assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, 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 company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

On behalf of the board

Thomas McParland
Director

Mary Connolly
Director

29 January 2026

BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

Opinion

We have audited the financial statements of Bridge Management Company Company Limited by Guarantee ('the company') for the year ended 31 March 2025, which comprise the income and expenditure account, the balance sheet, the statement of changes in equity and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 March 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 16 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information in the annual report. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE (CONTINUED)

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions, are not complied with by the company. We have nothing to report in this regard.

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the company's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
INDEPENDENT AUDITOR'S REPORT**

***TO THE MEMBERS OF BRIDGE MANAGEMENT COMPANY COMPANY
LIMITED BY GUARANTEE (CONTINUED)***

Gavin Kelly

For and on behalf of SCD Accountants Ltd, Statutory audit firm

Chartered Accountants

Barrettstown Business Centre

Barrettstown

Newbridge

Co. Kildare

W12 NP63

29 January 2026

**BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
PROFIT AND LOSS ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	€	€
Turnover	28,150	31,374
Administrative expenses	(27,403)	(30,260)
Other operating income	-	39,965
	<hr/>	<hr/>
Surplus before taxation	747	41,079
Tax on surplus	-	-
	<hr/>	<hr/>
Surplus for the financial year	747	41,079
	<hr/> <hr/>	<hr/> <hr/>

The Income and Expenditure Account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the Income and Expenditure Account.

**BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
BALANCE SHEET**

AS AT 31 MARCH 2025

	Notes	2025 €	€	2024 €	€
Intangible assets			-		-
Current assets					
Debtors	6	9,804		8,997	
Cash at bank and in hand		8,965		9,025	
		<u>18,769</u>		<u>18,022</u>	
Creditors: amounts falling due within one year	7	<u>(91,403)</u>		<u>(91,403)</u>	
Net current liabilities			<u>(72,634)</u>		<u>(73,381)</u>
Reserves					
Other reserves			9,250		9,250
Income and expenditure account	9		<u>(81,884)</u>		<u>(82,631)</u>
Total members' funds			<u>(72,634)</u>		<u>(73,381)</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 29 January 2026 and are signed on its behalf by:

Thomas McParland
Director

Mary Connolly
Director

**BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
STATEMENT OF CHANGES IN EQUITY**

FOR THE YEAR ENDED 31 MARCH 2025

	Sinking Fund €	Income and expenditure €	Total €
Balance at 1 April 2023	9,250	(123,710)	(114,460)
Year ended 31 March 2024:			
Surplus and total comprehensive income	-	41,079	41,079
Balance at 31 March 2024	9,250	(82,631)	(73,381)
Year ended 31 March 2025:			
Surplus and total comprehensive income	-	747	747
Balance at 31 March 2025	9,250	(81,884)	(72,634)

BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.7 Derivatives

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to fair value at each reporting end date. The resulting gain or loss is recognised in surplus or deficit immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in surplus or deficit depends on the nature of the hedge relationship.

A derivative with a positive fair value is recognised as a financial asset, whereas a derivative with a negative fair value is recognised as a financial liability.

BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Foreign exchange

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

1.10 Recording of information in the accounts

In the past the directors paid all expenses relating to the common areas personally and no income & expenditure was reflected in the accounts. The directors are now implementing the requirements of the MUD Act 2011 and under this all income and expenses are now been posted through the accounts.

1.11 Sinking fund reserve

In accordance with the indenture between the management company and the lessees, a charge was levied on the lessees to provide a reserve fund for future expenses, liabilities or payments whether certain or contingent and whether obligatory or discretionary.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	-	-

3 Insurance

The Companies Insurance policy is held with Willis Towers Watson Insurances (Ireland) Limited and the premium for the year ended 31 March 2025 is €7,540. The level of insurance cover has been agreed with the insurance broker and is thought to be sufficient.

4 Fire safety

There is a fire alarm system, emergency lighting and fire extinguishers installed in the building. Contracts are in place for quarterly maintenance of all fire safety equipment.

**BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

5	Tangible fixed assets	Freehold land and buildings €
	Cost	
	At 1 April 2024 and 31 March 2025	16,456
	Depreciation and impairment	
	At 1 April 2024 and 31 March 2025	16,456
	Carrying amount	
	At 31 March 2025	-
	At 31 March 2024	-

There were no assets held under finance leas included in the tangible fixed assets.

6	Debtors	2025	2024
	Amounts falling due within one year:	€	€
	Other debtors	9,804	8,997

7	Creditors: amounts falling due within one year	2025	2024
		€	€
	Other creditors including tax and social insurance	86,954	86,954
	Accruals	4,449	4,449
		91,403	91,403

8 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.27

**BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

9 Income and expenditure account

	2025	2024
	€	€
At the beginning of the year	(82,631)	(123,710)
Adjusted balance	(82,631)	(123,710)
Surplus for the year	747	41,079
At the end of the year	<u>(81,884)</u>	<u>(82,631)</u>

10 Events after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in financial years subsequent to the financial year ended 31 March 2025.

11 Related party transactions

Service charges of €28,150 (2024: €31,374) were levied on the owners for units in the development for which they own. Amounts unpaid and receivable as at 31 March 2025 from such units was € €5,720

12 Directors' transactions

The following amounts were advanced by the Directors to the company.

Advances	% Rate	Opening balance €	Closing balance €
Mary Connolly -	-	36,744	36,744
Thomas McParland -	-	41,842	41,842
		<u>78,586</u>	<u>78,586</u>

The above loans from directors are interest free and repayable on demand.

During the financial year 2019 the directors and property owner T. Ahad paid for roof repairs. During 2024 the company received an insurance pay out of €39,965 which was paid to the directors and property owner.

13 Common Areas

The common areas of the development have been vested in the name of the company in accordance with the requirements of the Multi-Unit Development Act 2011.

14 Planned expenditure

The company has no plans to carry out any other expenditure or improvement other than that incurred on maintenance of a recurring nature.

**BRIDGE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2025

15 Sinking Fund

The company is required to establish and maintain a sinking fund for the purposes of financing the refurbishment, improvement or expenditure on maintenance of a non-recurring nature in relation to the development. Contributions made to the sinking fund are to be held in a separate bank account and will only be used for expenditure as provided for by the Multi-Unit Development Act 2011. As at 31 April 2025 the company has €9,250 in their sinking fund.

16 Non-audit services provided by auditor

In common with many businesses of our size and nature we use our auditor to assist with the preparation of the financial statements.

17 Approval of financial statements

The directors approved the financial statements on 29 January 2026.