

**Coiste Pobail Cathair Dónall CLG**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 December 2024**

**Moriarty & Murphy Limited**  
**Flemings Lane**  
**Killarney**  
**Co. Kerry**  
**Ireland**

**Company Number: 615274**  
**Charity Number: 22207**  
**Charities Regulatory Authority Number: 20163945**

# Coiste Pobail Cathair Dónall CLG

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# Coiste Pobail Cathair Dónall CLG

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Directors</b>	Michael O'Connor (Resigned 12 June 2024) Jean Byrne Jerry Clifford Wendy Donnelly (Appointed 25 November 2024) John Joe O'Leary Maeve Galvin (Appointed 25 November 2024) Michael Sheehan Michael F O'Connor (Resigned 19 April 2025) Niamh O'Shea (Appointed 25 November 2024) John O'Doherty (Appointed 25 November 2024) Christopher Bain John O'Shea Lavina Cunningham Eleanor Jayne Turner
<b>Company Secretary</b>	Aidan Seery (Appointed 19 April 2025) Michael F O'Connor (Resigned 19 April 2025)
<b>Charity Number</b>	22207
<b>Charities Regulatory Authority Number</b>	20163945
<b>Company Registration Number</b>	615274
<b>Registered Office</b>	Chathair Dónall Co. Chiarrai Ireland
<b>Principal Address</b>	Cathair Dónall Co. Chiarrai Ireland
<b>Accountants</b>	Moriarty & Murphy Limited Flemings Lane Killarney Co. Kerry Ireland
<b>Principal Bankers</b>	Bank Of Ireland Cahirciveen Co. Kerry Ireland  AIB Bank 24 Main Street Cahirciveen Co. Kerry Ireland
<b>Solicitors</b>	Harrison O'Dwyer Solicitors O'Connell Street, Cahirciveen Co. Kerry Ireland

# Coiste Pobail Cathair Dónall CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 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 31 December 2024.

The financial statements are prepared in accordance with the Companies Act 2014, 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 company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Coiste Pobail Cathair Dónall CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 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.

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

## Review of Activities, Achievements and Performance

The Directors would like to avail of this opportunity to thank the granting authorities and the following organisations, without whose support we would not be able to function, and we look forward to working with them in the future:

- \* Kerry County Council
- \* South Kerry Development Partnership
- \* Pobal
- \* National Parks and Wildlife Service
- \* Arts Council

## Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

## Financial Results

At the end of the financial year the company had gross assets of €180,820 (2023 - €183,503) and gross liabilities of €104,429 (2023 - €111,689). The net assets of the company have increased by €4,577.

## Principal Risks and Uncertainties

In common with all organisation set up on a non-profit basis, the company has uncertain income streams coupled with the increasing cost that face all companies in Ireland. The directors are satisfied that all risk facing the organisation have been identified and managed through the ongoing maintenance of the Risk Register and the annual "Risk Assessment Review".

The critical risks of the company included: the ability to achieve a balanced budget through achieving our income targets; the ability to secure new funding sources to match costs; the challenge of maintaining a positive image of the organisation in the local catchment area.

## Future Developments

The directors are not expecting to make any significant changes in the nature of the business in the near future.

# Coiste Pobail Cathair Dónall CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

## Directors and Secretary

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

Michael O'Connor (Resigned 12 June 2024)  
Jean Byrne  
Jerry Clifford  
Wendy Donnelly (Appointed 25 November 2024)  
John Joe O'Leary  
Maeve Galvin (Appointed 25 November 2024)  
Michael Sheehan  
Michael F O'Connor (Resigned 19 April 2025)  
Niamh O'Shea (Appointed 25 November 2024)  
John O'Doherty (Appointed 25 November 2024)  
Christopher Bain  
John O'Shea  
Lavina Cunningham  
Eleanor Jayne Turner

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

The secretaries who served during the financial year were;

Aidan Seery (Appointed 19 April 2025)  
Michael F O'Connor (Resigned 19 April 2025)

## Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Coiste Pobail Cathair Dónall CLG subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

## Post-Balance Sheet Events

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

## Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Cathair Dónall, Co. Chiarrai.

**Approved by the Board of Directors on 16 June 2025 and signed on its behalf by:**

**Lavina Cunningham**  
Director

**Michael Sheehan**  
Director

# **Coiste Pobail Cathair Dónall CLG**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2024

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- observe the methods and principles in the Charities SORP
- 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 company 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 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 net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014. 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.

**Approved by the Board of Directors on 16 June 2025 and signed on its behalf by:**

**Lavina Cunningham**  
Director

**Michael Sheehan**  
Director

## **Coiste Pobail Cathair Dónall CLG**

### **ACCOUNTANT'S' REPORT**

#### **to the Board of Directors on the unaudited financial statements of Coiste Pobail Cathair Dónall CLG for the financial year ended 31 December 2024**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of the Company for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes from the Company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Coiste Pobail Cathair Dónall CLG, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Coiste Pobail Cathair Dónall CLG and state those matters that we have agreed to state to the Board of Directors of Coiste Pobail Cathair Dónall CLG, as a body, in this report in accordance with the guidance of the Association of Chartered Certified Accountants. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Coiste Pobail Cathair Dónall CLG and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Association of Chartered Certified Accountants and have complied with the ethical guidance laid down by the Association of Chartered Certified Accountants relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Coiste Pobail Cathair Dónall CLG has kept proper accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Coiste Pobail Cathair Dónall CLG. You consider that Coiste Pobail Cathair Dónall CLG is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Coiste Pobail Cathair Dónall CLG. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

#### **MORIARTY & MURPHY LIMITED**

Flemings Lane  
Killarney  
Co. Kerry  
Ireland

**16 June 2025**

# Coiste Pobail Cathair Dónall CLG

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
<b>Income</b>							
Charitable activities							
■ Grants from governments and other co-funders	3.1	-	7,449	7,449	-	-	-
Activities for generating funds	3.2	8,968	-	8,968	(1,218)	-	1,218
<b>Total income</b>		<b>8,968</b>	<b>7,449</b>	<b>16,417</b>	<b>(1,218)</b>	<b>-</b>	<b>(1,218)</b>
<b>Expenditure</b>							
Charitable activities	4.1	8,616	3,224	11,840	-	-	-
<b>Net income/(expenditure)</b>		<b>352</b>	<b>4,225</b>	<b>4,577</b>	<b>(1,218)</b>	<b>-</b>	<b>(1,218)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>352</b>	<b>4,225</b>	<b>4,577</b>	<b>(1,218)</b>	<b>-</b>	<b>(1,218)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year		41,874	29,940	71,814	43,092	29,940	73,032
<b>Total funds at the end of the year</b>		<b>42,226</b>	<b>34,165</b>	<b>76,391</b>	<b>41,874</b>	<b>29,940</b>	<b>71,814</b>

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

Approved by the Board of Directors on 16 June 2025 and signed on its behalf by:

**Lavina Cunningham**  
Director

**Michael Sheehan**  
Director

# Coiste Pobail Cathair Dónall CLG

## BALANCE SHEET

as at 31 December 2024

	Notes	2024 €	2023 €
<b>Fixed Assets</b>			
Tangible assets	7	<u>141,660</u>	<u>147,849</u>
<b>Current Assets</b>			
Debtors	8	-	4,050
Cash at bank and in hand	9	<u>39,160</u>	<u>31,604</u>
		<b>39,160</b>	<b>35,654</b>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(2,677)</u>	<u>(2,677)</u>
<b>Net Current Assets</b>		<b>36,483</b>	<b>32,977</b>
<b>Total Assets less Current Liabilities</b>		<b>178,143</b>	<b>180,826</b>
<b>Grants receivable</b>	11	<u>(101,752)</u>	<u>(109,012)</u>
<b>Total Net Assets</b>		<b>76,391</b>	<b>71,814</b>
<b>Funds</b>			
Restricted trust funds		<b>34,165</b>	29,940
Designated funds (Unrestricted)		<b>(20,205)</b>	(20,557)
General fund (unrestricted)		<b>62,431</b>	62,431
<b>Total funds</b>		<b>76,391</b>	<b>71,814</b>

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.

We, as Directors' of Coiste Pobail Cathair Dónall CLG, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its surplus or deficit for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

**Approved by the Board of Directors on 16 June 2025 and signed on its behalf by:**

**Lavina Cunningham**  
Director

**Michael Sheehan**  
Director

**Coiste Pobail Cathair Dónall CLG**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
<b>Cash flows from operating activities</b>			
Net movement in funds		4,577	(1,218)
Adjustments for:			
Depreciation		6,189	-
Amortisation of capital grants received		(7,260)	-
		<u>3,506</u>	<u>(1,218)</u>
Movements in working capital:			
Movement in debtors		4,050	-
		<u>7,556</u>	<u>(1,218)</u>
Cash generated from/(used in) operations			
		<u>7,556</u>	<u>(1,218)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>7,556</b>	<b>(1,218)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>31,604</b>	<b>32,822</b>
		<u>39,160</u>	<u>31,604</u>
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>39,160</b>	<b>31,604</b>

# Coiste Pobail Cathair Dónall CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 1. GENERAL INFORMATION

Coiste Pobail Cathair Dónall CLG is a company limited by guarantee incorporated in Ireland. The registered office of the company is Chathair Dónall, Co. Chiarrai, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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. 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", Irish statute comprising the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

the Company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by the Companies Act 2014, the the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, 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 company for the financial year ended 31 December 2022 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 categorises 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 company.

#### **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 company.
- 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**

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

#### **Expenditure**

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

## Coiste Pobail Cathair Dónall CLG

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 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:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	15% Straight line

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

### Creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### 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

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

### Grants receivable

Capital grants received and receivable are treated as deferred income and amortised to the Statement of Financial Activities annually over the economic life of the asset to which it relates. Revenue grants are credited to the Statement of Financial Activities when received.

3. INCOME						
3.1	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023	
		€	€	€	€	
	<b>Grants from governments and other co-funders:</b>					
	Income from charitable activities	-	7,449	7,449	-	
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	
3.2	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023	
		€	€	€	€	
	Unrestricted Resource	8,968	-	8,968	(1,218)	
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	
4. EXPENDITURE						
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
		€	€	€	€	€
	Cost of Charitable Activities	2,224	2,702	6,914	11,840	-
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
4.2	SUPPORT COSTS			Charitable Activities	2024	2023
				€	€	€
	Governance Cost-Office expenses			4,618	4,618	-
	Governance Cost-Accountancy			2,296	2,296	-
				<u>          </u>	<u>          </u>	<u>          </u>
				6,914	6,914	-
				<u>          </u>	<u>          </u>	<u>          </u>

## Coiste Pobail Cathair Dónall CLG

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 5. ANALYSIS OF SUPPORT COSTS

	2024 €	2023 €
Governance Cost-Office expenses	4,618	4,282
Governance Cost-Accountancy	2,296	2,173
	<u>6,914</u>	<u>6,455</u>

### 6. NET INCOME

	2024 €	2023 €
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	6,189	-
Amortisation of grants receivable	(7,260)	-
	<u>(7,260)</u>	<u>-</u>

### 7. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 31 December 2024	145,349	2,500	147,849
<b>Depreciation</b>			
Charge for the financial year	5,814	375	6,189
At 31 December 2024	5,814	375	6,189
<b>Net book value</b>			
At 31 December 2024	<u>139,535</u>	<u>2,125</u>	<u>141,660</u>
At 31 December 2023	<u>145,349</u>	<u>2,500</u>	<u>147,849</u>

In 2018 the organisation developed a children's playground in Caherdaniel and 75% of the cost was funded by South Kerry Development Partnership Rural Development (Leader) Programme.

### 8. DEBTORS

	2024 €	2023 €
Accrued Income	-	4,050
	<u>-</u>	<u>4,050</u>

The above amount due of €4,050 refers to grant outstanding at year end.

### 9. CASH AND CASH EQUIVALENTS

	2024 €	2023 €
Cash and bank balances	39,160	31,604
	<u>39,160</u>	<u>31,604</u>

### 10. CREDITORS

	2024 €	2023 €
<b>Amounts falling due within one year</b>		
Other creditors	217	217
Accruals	2,460	2,460
	<u>2,677</u>	<u>2,677</u>

## Coiste Pobail Cathair Dónall CLG

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

11. GRANTS RECEIVABLE	2024 €	2023 €
At 1 January 2024	109,012	109,012
<b>Amortisation</b> Amortised in financial year	<b>(7,260)</b>	-
<b>Net book value</b> At 31 December 2024	<b>101,752</b>	109,012

In July, 2018 South Kerry Development Partnership Rural Development Programme (Leader) Programme (SKDP) approved a grant of €109,012 for the development of children's playground.

12. RESERVES	2024 €	2023 €
At the beginning of the year	71,814	73,032
Surplus/(Deficit) for the financial year	4,577	(1,218)
At the end of the year	<b>76,391</b>	71,814

### 13. STATUS

The company is 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 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.

### 14. POST-BALANCE SHEET EVENTS

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

### 15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 16 June 2025.