

Company Number: 505335

Midland Amenity Park CLG

Annual Report and Financial Statements

for the financial period ended 31 December 2025

**MP Cuddy Limited
Chartered Accountants and Statutory Audit Firm
Fry Place
Athlone
Co. Westmeath**

Midland Amenity Park CLG

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Midland Amenity Park CLG DIRECTORS AND OTHER INFORMATION

Directors	Declan Ganley Olive Quinn Catherine Gillivan Brendan Doyle Caroline Ganley Sean Keane
Company Secretary	Olive Quinn
Company Number	505335
Charity Number	CHY20157
Business Address	Dun Na Si Lake Road Moate Co. Westmeath Ireland
Auditors	MP Cuddy Limited Chartered Accountants and Statutory Audit Firm Fry Place Athlone Co. Westmeath
Bankers	Bank of Ireland Main Street Moate Co. Westmeath

Midland Amenity Park CLG

DIRECTORS' REPORT

for the financial period ended 31 December 2025

The directors present their report and the audited financial statements for the financial period ended 31 December 2025.

Principal Activity and Review of the Business

The principal activity of the company is the maintenance and administration of an amenity and heritage park in Moate, Co. Westmeath.

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

There has been no significant change in these activities during the financial period ended 31 December 2025.

Financial Results

The deficit for the financial period after providing for depreciation amounted to €(31,131) (Oct 24 - €(12,811)).

At the end of the financial period, the company has assets of €1,017,513 (Oct 24 - €1,013,859) and liabilities of €695,381 (Oct 24 - €660,596). The net assets of the company have decreased by €(31,131).

Directors and Secretary

The directors who served throughout the financial period were as follows:

Declan Ganley
Olive Quinn
Catherine Gillivan
Brendan Doyle
Caroline Ganley
Sean Keane

The secretary who served throughout the financial period was Olive Quinn.

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

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Auditors

MP Cuddy Limited, (Chartered Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

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 .

Signed on behalf of the board

Olive Quinn
Director

Date: 24 March 2026

Brendan Doyle
Director

Date: 24 March 2026

Midland Amenity Park CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 31 December 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 period. 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 period end date and of the surplus or deficit of the company for the financial period 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 accounting 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 readily and properly 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.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Olive Quinn
Director

Date: 24 March 2026

Brendan Doyle
Director

Date: 24 March 2026

INDEPENDENT AUDITOR'S REPORT

to the Members of Midland Amenity Park CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Midland Amenity Park CLG ('the company') for the financial period ended 31 December 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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, applying Section 1A of that Standard.

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 December 2025 and of its deficit for the financial period then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; 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 Audits of Small Entities, in the circumstances set out in note 5 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. 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.

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 period 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Midland Amenity Park CLG

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.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 5, 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 they 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 intends to liquidate the company or to cease operation, or has 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 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: www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf.> The description forms part of our Auditor's Report.

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

Our 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 any 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.

David Cuddy

**for and on behalf of
MP CUDDY LIMITED**

Chartered Accountants and Statutory Audit Firm
Fry Place
Athlone
Co. Westmeath

Date: 24 March 2026

Midland Amenity Park CLG
INCOME AND EXPENDITURE ACCOUNT

for the financial period ended 31 December 2025

	Notes	Dec 25 €	Oct 24 €
Income	6	300,799	244,037
Expenditure		<u>(331,930)</u>	<u>(256,848)</u>
Deficit for the financial period		<u>(31,131)</u>	<u>(12,811)</u>
Total comprehensive income		<u><u>(31,131)</u></u>	<u><u>(12,811)</u></u>

Approved by the board on 24 March 2026 and signed on its behalf by:

Olive Quinn
Director

Brendan Doyle
Director

Midland Amenity Park CLG

BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €	Oct 24 €
Fixed Assets			
Tangible assets	9	<u>854,652</u>	<u>841,094</u>
Current Assets			
Debtors	10	14,702	-
Cash and cash equivalents		<u>148,159</u>	<u>172,765</u>
		<u>162,861</u>	<u>172,765</u>
Creditors: amounts falling due within one year	11	<u>(76,561)</u>	<u>(57,266)</u>
Net Current Assets		<u>86,300</u>	<u>115,499</u>
Total Assets less Current Liabilities		940,952	956,593
amounts falling due after more than one year	12	<u>(618,820)</u>	<u>(603,330)</u>
Net Assets		<u><u>322,132</u></u>	<u><u>353,263</u></u>
Reserves			
Income and expenditure account		<u>322,132</u>	<u>353,263</u>
Members' Funds		<u><u>322,132</u></u>	<u><u>353,263</u></u>

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 on 24 March 2026 and signed on its behalf by:

Olive Quinn
Director

Brendan Doyle
Director

Midland Amenity Park CLG RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2025

	Retained surplus	Total
	€	€
At 1 November 2023	366,074	366,074
Deficit for the financial year	<u>(12,811)</u>	<u>(12,811)</u>
At 31 October 2024	353,263	353,263
Deficit for the financial period	<u>(31,131)</u>	<u>(31,131)</u>
At 31 December 2025	<u>322,132</u>	<u>322,132</u>

Midland Amenity Park CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

1. General Information

Midland Amenity Park CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 505335. The registered office of the company is. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 company's financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	0%
Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	10% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Leasing

Rentals payable under operating leases are dealt with in the Income and Expenditure Account as incurred over the period of the rental agreement.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other 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.

Share-based payments

The company issues equity-settled and cash-settled share-based payments to certain employees (including directors). Equity-settled share-based payments are measured at fair value at the date of grant. The fair value determined at the grant date of the equity-settled share-based payments is expensed on a straight-line basis over the vesting period, together with a corresponding increase in equity, based upon the company's estimate

Midland Amenity Park CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025
of the shares that will eventually vest.

Fair value is measured using the Black-Scholes Pricing Model. The expected life used in the model has been adjusted, based on management's best estimate, for the effects of non-transferability, exercise restrictions and behavioural considerations.

Where the terms of an equity-settled transaction are modified, as a minimum an expense is recognised as if the terms had not been modified. In addition, an expense is recognised for any increase in the value of the transaction as a result of the modification, as measured at the date of modification.

Where an equity-settled transaction is cancelled, it is treated as if it had vested on the date of the cancellation, and any expense not yet recognised for the transaction is recognised immediately. However, if a new transaction is substituted for the cancelled transaction, and designated as a replacement transaction on the date that it is granted, the cancelled and new transactions are treated as if they were a modification of the original transaction, as described in the previous paragraph.

For cash-settled share-based payments, a liability equal to the portion of the goods and services received is recognised at the current fair value determined at each balance sheet date.

Taxation

The company is not subject to corporation tax as it has received charitable status under the charity number CHY20157.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

Research and development

Development expenditure is written off to the Income and Expenditure Account in the financial period in which it is incurred.

3. Period of financial statements

The financial statements are for the 14 month period ended 31 December 2025.

4. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

5. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

6. Income

The income for the financial period is analysed as follows:

	Dec 25 €	Oct 24 €
Republic of Ireland	277,447	218,910
Rest of the World	23,352	25,127
	<u>300,799</u>	<u>244,037</u>

Income attributable to geographical markets outside the Republic of Ireland amounted to 8% for the financial period.

Midland Amenity Park CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

7. Operating deficit			Dec 25	Oct 24
			€	€
Operating deficit is stated after charging:				
Depreciation of tangible assets			59,356	50,547
Research and development				
- expenditure in current financial period			-	1,496
			<u><u> </u></u>	<u><u> </u></u>
8. Employees				
	The average monthly number of employees, including directors, during the financial period was 0, (Oct 24 - 0).			
9. Tangible assets				
	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€	€
Cost				
At 1 November 2024	743,092	106,796	173,449	1,023,337
Additions	-	15,809	57,105	72,914
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	743,092	122,605	230,554	1,096,251
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 November 2024	41,514	77,303	63,426	182,243
Charge for the financial period	13,838	17,342	28,176	59,356
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	55,352	94,645	91,602	241,599
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 December 2025	687,740	27,960	138,952	854,652
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 31 October 2024	701,578	29,493	110,023	841,094
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
10. Debtors			Dec 25	Oct 24
			€	€
Trade debtors			14,702	-
			<u><u> </u></u>	<u><u> </u></u>
11. Creditors			Dec 25	Oct 24
Amounts falling due within one year			€	€
Taxation			2,596	2,685
Other creditors			285	875
Accruals			6,691	2,229
Deferred Income			66,989	51,477
			<u><u> </u></u>	<u><u> </u></u>
			76,561	57,266
			<u><u> </u></u>	<u><u> </u></u>
12. Creditors			Dec 25	Oct 24
Amounts falling due after more than one year			€	€
Government grants			618,820	603,330
			<u><u> </u></u>	<u><u> </u></u>
13. Taxation			Dec 25	Oct 24
			€	€
Creditors:				
PAYE			2,596	2,685
			<u><u> </u></u>	<u><u> </u></u>

Midland Amenity Park CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

14. Grants received and receivable

Agency	POBAL
Government Department	Department of Rural and Community Development and the Gaeltacht
Grant Programme	Community services programme
Purpose of the Grant	Payment of wages and salaries
Term	Expires 31 December 2027
Total Fund	€445,495
Expenditure	€140,945.71
Fund deferred at financial period end	€7,322.34
Received in the financial period	€98,615.5
Type of grant	Income
Restriction on use	Support for Manager and Staff wages
	Tax Clearance YES
	It is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"
Agency	Faite Ireland
Government Department	N/A
Grant Programme	
Purpose of the Grant	Training & Equipment
Term	One-off
Total Fund	€8,594.74
Expenditure	€8,594.74
Fund deferred at financial period end	€1,829.74
Received in the financial period	
Type of grant	Income & Capital
Restriction on use	

Midland Amenity Park CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

Agency	Tipperary County Council
Government Department	Dept of housing, local govt. & heritage
Grant Programme	Education seminars waterways
Purpose of the Grant	Education seminars waterways
Term	one-off
Total Fund	€1,840
Expenditure	€1,840
Fund deferred at financial period end	€0
Received in the financial period	€1,000
Type of grant	Income
Restriction on use	Seminar Costs
Agency	Westmeath County Council
Government Department	Department of Environment, Climate and Communications
Grant Programme	Various
Purpose of the Grant	
Term	One off
Total Fund	€8,002.27
Expenditure	€8,002.27
Fund deferred at financial period end	
Received in the financial period	€8002.27
Type of grant	Income
Restriction on use	Various expenses and project supports
Agency	Westmeath Community Development
Government Department	EAF for Rural development
Grant Programme	General
Purpose of the Grant	General
Term	One-off
Total Fund	€521,094
Expenditure	€0
Fund deferred at financial period end	€489,828.36
Received in the financial period	€0
Type of grant	Capital
Restriction on use	

Midland Amenity Park CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

Agency	National Lottery
Government Department	HSE National Lottery Grants
Grant Programme	General
Purpose of the Grant	Disability equipment
Term	One-off
Total Fund	€4,278
Expenditure	€1,527
Fund deferred at financial period end	€1,527
Received in the financial period	€1,527
Type of grant	Capital
Restriction on use	Disability equipment
Agency	Westmeath County Council
Government Department	Dept of environment, climate and communications
Grant Programme	Capital Funding
Purpose of the Grant	Capital works
Term	2022-2023
Total Fund	€114,833
Expenditure	€114,833
Fund deferred at financial period end	€103,350
Received in the financial period	€114,833
Type of grant	Capital works
Restriction on use	Toilet and playground upgrades

15. Status

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 period thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of 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 € 2.

Midland Amenity Park CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

16. Share-based payments

Equity-settled share-based payments

The company has a share option scheme for all employees (including directors). Options are exercisable at a price equal to the average market price of the company's shares on the date of grant. The vesting period is usually ... to ... financial periods. The exercise of options is also dependent on eligible executives meeting performance criteria. The options may not be exercised unless, over the vesting period, the ... has increased by ... %. The options are settled in equity once exercised.

If the options remain unexercised after a period of ... financial periods from the date of grant, the options expired. Options are forfeited if the employee leaves the company before the options vest.

In the financial period ended 31 December 2025, options were granted on the following dates: The estimated fair value of the options granted on those dates were respectively. In the financial year ended 31 October 2024, options were granted on the following dates: The estimated fair values of the options granted on those dates were respectively.

17. Financial commitments

There are operating lease postings, but no financial commitment details have been entered in the Compliance Database [Compliance.Capital and Reserves.Financial Commitments]

18. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

19. Post-Balance Sheet Events

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

20. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on _____.

MIDLAND AMENITY PARK CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2025

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Midland Amenity Park CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial period ended 31 December 2025

	Dec 25	Oct 24
	€	€
Income		
Fundraising income	35,627	16,622
Car park barrier income	23,352	25,127
Admission fess to Heritage Park	43,164	39,367
Grants	182,901	146,911
Rental income	3,500	938
Other income	3,851	3,590
Guided tours	8,404	11,482
	<u>300,799</u>	<u>244,037</u>
Expenditure		
Wages and salaries	200,072	154,838
Staff training	75	6,765
Rent payable	200	100
Insurance	8,722	7,944
Office expenses	1,760	1,026
Computer expenses	3,042	1,696
Light and heat	5,020	2,533
Repairs and maintenance	22,557	13,271
Advertising and marketing	9,318	2,239
Telephone	1,775	1,420
Fundraising costs	15,236	4,135
Tour costs	969	812
Petty cash	-	600
Travelling expenses	-	110
Sensory garden costs	-	1,496
Bank charges	407	375
General expenses	1,176	5,538
Gifts	745	30
Auditor's remuneration	1,500	1,373
Depreciation	59,356	50,547
	<u>331,930</u>	<u>256,848</u>
Net deficit	<u>(31,131)</u>	<u>(12,811)</u>

