

JOCELYN GROVE MANAGEMENT COMPANY LIMITED BY GUARANTEE
C/O ORIEL PROPERTY MANAGEMENT LIMITED
17A FRANCIS STREET
DUNDALK

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

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JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS AND COMPANY INFORMATION

DIRECTORS

David Patton
Victoria McArdle

SECRETARY

David Patton

COMPANY NUMBER

103263

REGISTERED OFFICE

c/o Oriel Property Management Limited
17a Francis Street
Dundalk
County Louth

AUDITORS

Anton Martin B.Comm, F.C.C.A.
Anton Martin Limited t/a O'Connor Martin & Company
Chartered Certified Accountants &
Registered Auditors
Blackthorn Business Park
Dundalk
County Louth

BUSINESS ADDRESS

c/o Oriel Property Management Limited
17a Francis Street
Dundalk
County Louth

BANKERS

Bank of Ireland
Clanbrassil Street
Dundalk
County Louth

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS REPORT FOR THE YEAR ENDED 31ST MARCH 2025

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

Principal Activity

The principal activity of the company is that of a property management company.

Future Developments

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

Post Balance Sheet Events

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

Results And Dividends

The excess of expenditure over income for the year after providing for depreciation and taxation amounted to € (-), (2024 - excess of income over expenditure € (-)).

Directors and their Interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary Shares	
	2025	2024
David Patton	-	-
Victoria McArdle	-	-

David Patton held the position of company secretary for the year.

The company is limited by guarantee and has no share capital.

Accounting Records

The Directors acknowledge their responsibilities under Section 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company and are discharging this responsibility by:

- Employing an experienced book-keeper, and
- Ensuring that sufficient company resources are available for this task.
- Liasing with the company's auditor.

The books of account are kept at c/o Oriel Property Management Limited, 17a Francis Street, Dundalk.

Statement on Relevant Audit Information

In so far as the Directors are aware: -
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.

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS REPORT FOR THE YEAR ENDED 31ST MARCH 2025

Auditors

In accordance with Section 383(2) of the Companies Act 2014, the auditors, Anton Martin Limited, T/A O'Connor Martin & Company, Statutory Auditors, will continue in office.

ON BEHALF OF THE BOARD

David Patton

Victoria McArdle

13th February 2026

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

DIRECTORS' RESPONSIBILITIES STATEMENT

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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- Select suitable accounting policies 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
- 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 profit or loss 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. 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

David Patton

Victoria McArdle

13th February 2026

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

Opinion

We have audited the financial statements of Jocelyn Grove Management Company Company Limited By Guarantee for the year ended 31st March 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Cash Flow Statement and the related notes on pages 10 to 18. The financial reporting framework that has been applied in their preparation is Irish Law and accounting standards issued by the Financial Reporting Council and promulgated by the Association of Chartered Certified Accountants in Ireland (Generally Accepted Accounting Practice in Ireland), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Opinion on Financial Statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2024 and its profit/(loss) for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with requirements of the Companies Acts 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK & Ireland) (ISAs). Our responsibilities under those standards are further described 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 of the Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with those 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 is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern for at least 12 months from the date 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.

In connection with our audit of the financial statements, 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

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

In our opinion, based solely 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 the Companies Act 2014. 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. In our opinion the financial statements are in agreement with the accounting records.

Matters

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 disclosures of directors' remuneration and transactions required by 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.

Responsib

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 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.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Our report is made solely to the company's shareholders, 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 shareholders 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 shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Matters on Which We are Required to Report by the Companies Acts 2014

We have obtained all the information and explanations which we consider 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. The financial statements are in agreement with the accounting records. In our opinion the information given in the Directors' report is consistent with the financial records.

Matters on Which We are Required to Report by Exception

We have nothing to report in respect of the provisions in the Companies Acts 2014 which require us to report to you if, in our opinion the disclosures of directors' remuneration and transactions specified by law are not made.

**Anthony Brendan Martin, F.C.C.A.
Statutory Auditor**

**For and on behalf of
Anton Martin Limited t/a O'Connor Martin & Company
Chartered Certified Accountants
& Registered Auditors
Blackthorn Business Park
Dundalk
County Louth**

13th February 2026

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

		2025	2024
	Notes	€	€
Income		32,872	54,989
Administrative Expenses		(32,872)	(54,989)
		<u> </u>	<u> </u>
Excess of (Expenditure) over Income	3	-	-
		<u> </u>	<u> </u>
Total Comprehensive Income for the year		-	-
		<u> </u>	<u> </u>

The financial statements were approved by the Board and signed on its behalf by :

David Patton
Director

Date: 13th February 2026

Victoria McArdle
Director

Date: 13th February 2026

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

BALANCE SHEET AS AT 31ST MARCH 2025

	Notes	€	2025 €	€	2024 €
<u>FIXED ASSETS</u>					
Tangible assets	4		635		635
<u>CURRENT ASSETS</u>					
Debtors	5	16,279		9,908	
Bank and Cash On Hand		4,554		6,103	
			<u>20,833</u>	<u>16,011</u>	
<u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>					
	6	(21,210)		(16,388)	
<u>NET CURRENT LIABILITIES</u>					
			<u>(377)</u>	<u>(377)</u>	
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>					
			<u>258</u>	<u>258</u>	
<u>NET ASSETS</u>					
			<u>258</u>	<u>258</u>	
<u>CAPITAL AND RESERVES</u>					
Accumulated Fund Account			<u>258</u>	<u>258</u>	
Members Funds			<u>258</u>	<u>258</u>	

The financial statements were approved by the Board and signed on its behalf by :

David Patton
Director
Date: 13th February 2026

Victoria McArdle
Director
Date: 13th February 2026

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

STATEMENT OF CHANGES IN FUNDS

FOR THE YEAR ENDED 31ST MARCH 2025

	Sinking Fund €	Members Funds €	Total €
At 1st April 2024	-	258	258
Excess Expenditure over Income	-	-	-
At 31st March 2025	-	258	258

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	2025 €	2024 €
Cash outflow from Operating Activities			
Cash generated from operations		(1,549)	4,833
Net cash generated from operating activities		<u>(1,549)</u>	<u>4,833</u>
Net Increase/(Decrease) in cash and cash equivalents		(1,549)	4,833
Cash and cash equivalents at beginning of year		6,103	1,270
Cash and cash equivalents at end of year		<u><u>4,554</u></u>	<u><u>6,103</u></u>

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. Accounting Policies

Jocelyn Grove Management Company Company Limited By Guarantee is primarily engaged in property management. The company trades from Jocelyn Grove Management Company Ltd, c/o Oriel Property Management Limited, 17a Francis Street, Dundalk.

The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

The Company is registered in Ireland under company number 103263.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

1.1. Basis of Preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

1.2. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Common Areas - 0%

1.3. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position

1.4. Trade and Other Debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss.

1.5. Trade and Other Creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

..... continued

1.6. Financial Instruments

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date.

This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments or principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. Any reversals of impairment are recognised in profit or loss immediately.

1.7. Going Concern

The company's financial statements have been prepared on the going concern basis.

1.8. Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

1.9. Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable

1.10. Income Policy

Turnover represents amounts received and receivable from property owners.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

..... continued

2. Critical Accounting Judgements and Estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

- (a) Establishing useful economic lives for depreciation purposes of tangible fixed assets
Long-lived assets comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

3. Operating (Deficit)	2025	2024
	€	€
Operating (deficit) is stated after charging:		
Bank Charges & Interest	122	151
Auditors' remuneration	1,435	1,275
	<u> </u>	<u> </u>

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

..... continued

4. Tangible Assets

	Land and buildings	Total
	€	€
COST		
At 1 April 2024	635	635
At 31 March 2025	<u>635</u>	<u>635</u>
DEPRECIATION		
At 1 April 2024	-	-
Charge for the year	-	-
At 31 March 2025	<u>-</u>	<u>-</u>
	-	
NET BOOK VALUES		
At 31 March 2025	<u>635</u>	<u>635</u>
At 31 March 2024	<u>635</u>	<u>635</u>

The property of the company is represented by common areas in an apartment complex. It has no resaleable value but was valued at € 635 at the date of transfer to the company 4th March 1988.

5. Debtors

	2025	2024
	€	€
<u>Amounts falling due within one year:</u>		
Service Charges Due	15,169	9,302
Prepayments and accrued income	1,110	606
	<u>16,279</u>	<u>9,908</u>

**6 Creditors: amounts falling due
within one year**

	2025	2024
	€	€
Other creditors	14,872	10,841
Accruals	6,338	5,547
	<u>21,210</u>	<u>16,388</u>

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

..... continued

7. Sinking Fund

The company does not maintain a sinking fund. The directors are aware of the requirement to establish and maintain a sinking fund. It is intended to establish this fund and the account is to be held with Bank of Ireland, transfer to be arranged on foot of settlement of fees from outstanding debtors.

8. Disclosures under Multi-Unit Development Act 2011

The legal title of the common area is yet to be transferred over to the management company. Whilst the area has no resaleable value, the directors are aware of the requirement for the developer to transfer this title.

8.1. Service Charge 2025

The service charge for the year to 31st March 2025 was calculated at € 32,872

The basis for this charge is set out as below:

	€
Insurance	5,060
General Maintenance	11,781
Waste Management	2,313
Cleaning	2,066
Accounts Preparation	1,295
Other Costs	10,357
	<hr/>
	32,872
	<hr/>

This represents a charge of € 2,191 per unit for 2025.

8.2. Service Charge 2026

The projected service charge for 2026 is € 32,872. This represents a charge of € 2,191 per unit and includes a € 0 sinking fund charge per unit.

8.3. Planned Expenditure

The company does not plan to incur expenditure of a non-recurring nature in the current period on the refurbishment, improvement or maintenance of the property.

8.4. Insurance

Name of Insurance Company	AXA
Premium charged	€ 4,556
Principal Risks Insured	Property Owners Combined Insurance

JOCELYN GROVE MANAGEMENT COMPANY COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

..... continued

9. Capital commitments

There were no capital commitments at the year end 31st March 2025

10. Related party transactions

There were no related party transactions.

11. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

12. Approval Of Financial Statements

The financial statements were approved by the Board on 13th February 2026

David Patton
Director

Victoria McArdle
Director