

Donabate Portrane Community Centre Company Limited by Guarantee
Annual Report and Financial Statements
for the financial year ended 31 December 2022

Donabate Portrane Community Centre Company Limited by Guarantee

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Donabate Portrane Community Centre Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION

Directors	Pascal Henchy Michael Hoey Adrian Henchy Desmond Culleton Anthony Dale Mary Farrell Thomas Kearns William Maxwell (Resigned 3 April 2022) Cora Garvey Elizabeth Cody (Resigned 30 November 2022) Siobhan Brennan (Appointed 11 January 2022)
Company Secretary	Desmond Culleton (Appointed 11 January 2022) Robert Cosgrave (Resigned 11 January 2022)
Company Number	229958
Charity Number	20047818
Registered Office and Business Address	Portrane Road Donabate Co. Dublin
Auditors	Crowleys DFK Unlimited Company Chartered Accountants and Statutory Audit Firm 16/17 College Green Dublin 2
Bankers	Ulster Bank (Ireland) Limited Swords Road Cloghran Co Dublin AIB Clonskeagh Swords Road Santry Dublin 8
Solicitors	Hennessy & Perozzi Burgundy House Forster Way Swords Co. Dublin

Donabate Portrane Community Centre Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

Principal Activity and Review of the Business

The principal activity of the company is the provision of integrated and sustainable community recreational development in Donabate and Portrane.

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

There has been no significant change in these activities during the financial year ended 31 December 2022.

Donabate Portrane Community Centre CLG is a registered charity with Revenue authorities in Ireland (CHY: 14558) and with the Charity Regulator (20047818).

Financial Results

The (deficit)/surplus for the financial year after providing for depreciation amounted to €(42,548) (2021 - €72,415).

At the end of the financial year, the company has assets of €349,396 (2021 - €412,048) and liabilities of €143,764 (2021 - €163,868). The net assets of the company have decreased by €(42,548).

Directors and Secretary

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

Pascal Henchy
Michael Hoey
Adrian Henchy
Desmond Culleton
Anthony Dale
Mary Farrell
Thomas Kearns
William Maxwell (Resigned 3 April 2022)
Cora Garvey
Elizabeth Cody (Resigned 30 November 2022)
Siobhan Brennan (Appointed 11 January 2022)

The secretaries who served during the financial year were:

Desmond Culleton (Appointed 11 January 2022)
Robert Cosgrave (Resigned 11 January 2022)

In accordance with the Articles of Association, one third of the directors' shall retire each year, beginning with those who have served the longest. Retiring directors are eligible for re-election.

Future Developments

The company plans to increase its present activities and current trading levels.

Post Balance Sheet Events

There have been no circumstances or events subsequent to the year end, which require adjustment to, or disclosure in the financial statements

Auditors

The auditors, Crowleys DFK Unlimited Company, (Chartered Accountants and Statutory Audit Firm) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Political Donations

The company did not make any political donations during the current or prior financial year.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Donabate Portrane Community Centre Company Limited by Guarantee

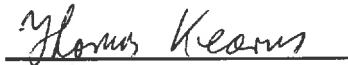
DIRECTORS' REPORT

for the financial year ended 31 December 2022

Accounting Records

To ensure that adequate books and accounting records are kept in accordance with Section 281 to 285, 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 Portrane Road, Donabate, Co. Dublin.

Signed on behalf of the board



Thomas Kearns
Director

Date: 26/09/2023



Desmond Culleton
Director

Date: 26. 9. 2023

Donabate Portrane Community Centre Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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 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. 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 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 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.

Signed on behalf of the board



Thomas Kearns
Director

Date: 26/9/2023



Desmond Culleton
Director

Date: 26. 9. 2023

INDEPENDENT AUDITOR'S REPORT

to the Members of Donabate Portrane Community Centre Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Donabate Portrane Community Centre Company Limited by Guarantee ('the company') for the financial year ended 31 December 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and 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.

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 2022 and of its deficit for the financial 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 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 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Donabate Portrane Community Centre Company Limited by Guarantee

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 6, 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 contained in the appendix to this report, located at page 9, which is to be read as an integral part of our 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.

Natalie Kelly
for and on behalf of
CROWLEYS DFK UNLIMITED COMPANY
Chartered Accountants and Statutory Audit Firm
16/17 College Green
Dublin 2

Date: _____

Donabate Portrane Community Centre Company Limited by Guarantee

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

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.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- 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.

Donabate Portrane Community Centre Company Limited by Guarantee INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Income		582,721	553,674
Expenditure		(625,285)	(481,271)
(Deficit)/surplus before interest		(42,564)	72,403
Interest receivable and similar income		16	12
(Deficit)/surplus for the financial year		(42,548)	72,415
Total comprehensive income		(42,548)	72,415

Donabate Portrane Community Centre Company Limited by Guarantee
BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	8	41,118	73,501
Current Assets			
Debtors	9	25,103	48,564
Cash and cash equivalents		283,175	289,983
		308,278	338,547
Creditors: amounts falling due within one year	10	(143,764)	(163,868)
Net Current Assets		164,514	174,679
Total Assets less Current Liabilities		205,632	248,180
Reserves			
Capital reserves and funds		45,100	45,100
Income and expenditure account		160,532	203,080
Members' Funds		205,632	248,180

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 26/09/2023 and signed on its behalf by:



 Thomas Kearns
 Director



 Desmond Culleton
 Director

Donabate Portrane Community Centre Company Limited by Guarantee
RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2022

	Retained surplus	Special reserve	Total
	€	€	€
At 1 January 2021	130,665	45,100	175,765
Surplus for the financial year	72,415	-	72,415
At 31 December 2021	203,080	45,100	248,180
Deficit for the financial year	(42,548)	-	(42,548)
At 31 December 2022	160,532	45,100	205,632

Donabate Portrane Community Centre Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. General Information

Donabate Portrane Community Centre Company Limited by Guarantee is a private company limited by guarantee (registered under Part 18 of the Companies Act 2014) and incorporated in the Republic of Ireland (CRO number 229958). The registered office of the company is Portrane Road, Donabate, Co. Dublin which is also the principal place of business of the company. 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 year ended 31 December 2022 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

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" 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 year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Income

Turnover represents a combination of a yearly subvention from Fingal County Council, rental income from the VEC, sports hall hire, coffee shop, pre-school services, all weather pitch, room hire, POBAL CSP, Sports Capital Grant and the remainder of the turnover represents the total invoice value of centre membership received less amounts deferred. Deferred income represents income that is in relation to future periods.

Special Reserve

The special reserve was created to provide designated funding for future repairs to maintain the operational functionality of the all-weather pitch.

Deferred Income

Deferred income represents membership sales that are required to be deferred in the financial statements, which arise when cash is received in advance of the revenue being earned. Deferred income is recorded as a liability by the company until it is earned.

Donabate Portrane Community Centre Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Financial Instruments

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income and Expenditure Account.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

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:

Fixtures, fittings and equipment	- 25% / 33% 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.

The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. To the extent that the carrying amount exceeds the recoverable amount, that is the higher of net realisable value and value in use, the fixed asset is written down to its recoverable amount. The value in use of fixed assets is determined from estimated discounted future net cash flows.

Taxation

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

Donabate Portrane Community Centre Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

3. Significant accounting judgements and key sources of estimation uncertainty

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.

Accounting for depreciation:

The company provides for depreciation on its tangible fixed assets. 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. The directors review on an on-going basis the charge to depreciation to ensure it is consistent with the expected residual value applicable to the different categories of tangibles.

Useful Lives of Tangible Fixed Assets

Long-lived assets comprising primarily of fixtures, fittings and equipment represent a significant portion of the total assets. The annual depreciation and amortisation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The Directors regularly review these useful lives by considering technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation and amortisation charge for the financial year. The net book value of tangible fixed assets at the financial year end date was €41,118 (2021: €73,501).

Going Concern:

Having reviewed budgets and cashflows, under different scenarios, they have reasonable expectation that the Company has adequate resources available to continue in operation existence for the foreseeable future. The company continues to receive a yearly subvention from Fingal County Council to assist with its running costs. The directors of the company understand that this will continue for the foreseeable future. The company also earns income from its centre membership and social events which it holds in the community centre. However, the directors are aware of the current funding shortfall and are actively seeking additional funding for the company and after several meetings, the directors feel confident that they will be able to secure additional funding in the near future. The directors fully understand the risks and uncertainties identified above and have indicated they will continue to place strong emphasis on cost control, the management of the company's cashflow. The company is in a positive reserves position €205,632 (2021: €248,180). On this basis it is deemed appropriate to continue to prepare the accounts on a going concern basis.

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 annual returns to Companies Registration Office and to assist with the preparation of the financial statements.

6. Operating (deficit)/surplus	2022	2021
	€	€
Operating (deficit)/surplus is stated after charging:		
Depreciation of tangible assets	39,393	37,825

7. Employees

The average monthly number of employees, including directors, during the financial year 16, (2021 - 16).

	2022	2021
	Number	Number
Administration, gym and other	16	16

Donabate Portrane Community Centre Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

8. Tangible assets		Fixtures, fittings and equipment €
Cost		
At 1 January 2022		267,542
Additions		7,010
		<u>274,552</u>
At 31 December 2022		<u>274,552</u>
Depreciation		
At 1 January 2022		194,041
Charge for the financial year		39,393
		<u>233,434</u>
At 31 December 2022		<u>233,434</u>
Net book value		
At 31 December 2022		<u>41,118</u>
At 31 December 2021		<u><u>73,501</u></u>
9. Debtors	2022	2021
	€	€
Trade debtors	17,968	17,244
Other debtors	-	25,231
Prepayments	7,135	6,089
	<u>25,103</u>	<u>48,564</u>
10. Creditors	2022	2021
Amounts falling due within one year	€	€
Trade creditors	18,412	21,855
Taxation	3,911	6,203
Other creditors	340	365
Accruals	45,160	43,001
Deferred Income	75,941	92,444
	<u>143,764</u>	<u>163,868</u>

Donabate Portrane Community Centre Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

11. State Funding

Agency	Pobal
Government Department	Department of Rural & Community Development
Grant Programme	Community services
Purpose of the Grant	- Pay and general administration - Service provision / charitable activity - Specified others, including such - Expenditure as advertising, consultancy
Term	31 December 2022
Total Fund	
Expenditure	€9,597
Fund deferred or due at financial year end	€846
Received in the financial year	€10,443
Capital Grant	No
Restriction on use	Support for staff wages and operating costs
Tax Clearance	Yes
	It is compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

12. 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 it 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 €2.

13. Post-Balance Sheet Events

There have been no circumstances or events subsequent to the year end, which require adjustment to, or disclosure in the financial statements

14. Approval of financial statements

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

26/09/2023