

100% Redress Party

**Annual Statement of Accounts
Year ended 31 December 2024**

100% Redress Party
Annual Statement of Accounts for the year ended 31 December 2024

Contents

Section	Page
Party Information	2
Overview Statement	3-4
Statement of Appropriate Officer's Responsibilities	5
Trustees' Report	6-8
Independent Auditors Report	9-12
Income and Expenditure Account and Retained Revenue Reserves	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Annual Statement of Accounts	16-19

100% Redress Party
Annual Statement of Accounts for the year ended 31 December 2024

Party Information

Trustees

Cllr Tomas Sean Devine
Ronnie Ross
Cllr Joy Beard (resigned 7 October 2024)

Chair

Cllr Tomas Sean Devine
enquiries@100percentredressparty.ie

Appropriate Officer

John McNamara
treasurer@100percentredressparty.ie

Secretary

Trisha Sullivan
secretary@100percentredressparty.ie

Party address

11 Gort Na Griene
Letterkenny
Co. Donegal
F92 K6EP

Bankers

Bank of Ireland
2 College Green
Dublin 2

Auditors

Crowe McLoughlin & Co.
Chartered Certified Accountants and Registered Auditors
Chapel Street
Carndonagh
Co Donegal

100% Redress Party
Annual Statement of Accounts for the year ended 31 December 2024

Overview Statement

Governance of the Party

The 100% Redress Party ("the Party") is a political party included in the Register of Political Parties in accordance with Section 25 of the Electoral Act 1992.

The Party was formed on 10 July 2023 and registered by the Electoral Commission on 6 October 2023.

The governing body of the Party is its Executive Committee which ensures that it is managed and organised in accordance with the principles outlined in the Party's Constitution.

The following served as members of the Executive Committee during the year:

Name	Position	Date resigned
Cllr Tomas Sean Devine	Chairman (and Trustee)	
Cllr Ali Farren	Deputy Treasurer	
John Cardin	Deputy Treasurer	17 September 2024
Tricia Sullivan	Secretary	
John McNamara	Treasurer	
James Beard	Secretary	17 September 2024
Eamonn Jackson	Member	
Jackie McLaughlin	Member	
Seamus McLaughlin	Member	
Ronnie Ross	Member (and Trustee)	
Charles Ward TD	Member	
Cllr Denis McGee	Member	
Jessica Barnett	Member	
Mark Barnes	Member	
Odhran Curran	Member	
Micky Red Doherty	Member	
Ann Marie Kelly	Member	
Lucia Kelly	Member	
Gearoid McGarrigle	Member	
Lauren Sullivan	Member	
George Hill	Member	12 February 2024
Mary Connors	Member	17 September 2024
Sarah Carlin	Member	17 September 2024
Kieran Carlin	Member	17 September 2024
Cllr Joy Beard	Member (and Trustee)	7 October 2024
Danny Curran	Member	
Breid Kelly-McCollum	Member	
Michael McClelland	Member	
Audry McGee	Member	
Heidi Doherty	Member	

The date of appointment is only shown for those Members that were elected to the Executive Committee during the year. Unless otherwise stated, all those Members elected to the Executive Committee in 2023 were re-elected at the Party's Annual General Meeting on 17 September 2024.

Following his election to Dáil Éireann on 29 November 2024, Deputy Charles Ward TD became the Party Leader.

100% Redress Party

Annual Statement of Accounts for the year ended 31 December 2024

Overview Statement (continued)

Trustees

The property and assets of the Party are vested in the Trustees, who oversee the finances of the Party, and present its financial statements to the Executive Committee and members at the Annual Conference.

Structure of the Party

The Party is permitted to contest elections to Dáil Éireann and local elections throughout the State.

Membership of the Party is open to anyone living in the State and overseas.

The Executive Committee of the Party is located in Co. Donegal as this was where the Party was formed.

The Head Office is the only accounting unit of the Party. There are no branches or other units.

Auditors

The Auditors, Crowe McLoughlin & Co., Chartered Certified Accountants, Statutory Audit Firm, have indicated their willingness to continue in office.

Scope of the Financial Statements

The financial statements presented on pages 3 to 15 cover all activities of the Party.

The Party was formed on 10 July 2023, prior to being registered with the Electoral Commission. The comparative information in the financial statements therefore covers the period from 10 July 2023 to 31 December 2023.

People

100% Redress Party relies on its members to progress the party in the future. The party is encouraged by the numbers of new members and volunteers who believe in the party's core values and want to bring the party to a higher level.

Electoral Success

Electoral success is vital for any political party as it will ensure funding from the State through the Electoral Act and Parliamentary Activities Allowance grants. 100% Redress Party will continue to focus on its core policies and maximising performance, increasing gender balance and ensuring it meets the needs of the electorate.

100% Redress Party

Annual Statement of Accounts for the period ended 31 December 2024

Statement of Appropriate Officer's Responsibilities

I am responsible for preparing the statement of accounts in accordance with applicable laws and regulations.

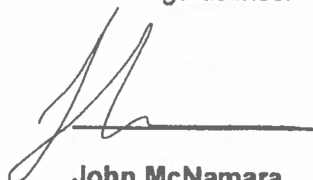
The Electoral Acts and guidelines published by the Standards in Public Office Commission require me to prepare an annual statement of accounts that gives a true and fair view of the assets, liabilities and financial position of the Party at 31 December 2024 and of its surplus or deficit for the year then ended.

In preparing the statement of accounts, I am required to:

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- comply with generally applicable accounting practice in Ireland including FRS 102, subject to any material departure being disclosed and explained in the statement of accounts,
- include any additional information required by law or regulation, and
- prepare the statement of accounts on the going concern basis unless it is inappropriate to presume that the Party will continue in operation.

I am also responsible for keeping all proper and usual books of account of the Party that:

- disclose at any time, with reasonable accuracy, the financial position of the Party at that time, and
- enable me to ensure that the annual statement of accounts complies with the guidelines.



John McNamara
Treasurer

28 April 2026

100% Redress Party

Annual Statement of Accounts for the year ended 31 December 2024

Trustees' Report

Objectives and principles

The objective of the Party is to secure a genuine 100% redress scheme for all those affected by the manufacture and sale of defective concrete products in Ireland.

The Party's principles, as outlined in its Constitution, are as follows:

- We believe that all owners of residential and commercial properties affected by the presence of defective concrete products must be able to fully remediate their properties at no cost to themselves. Remediation includes rebuilding in accordance with current building regulations and, if necessary, the replacement of foundations.
- We believe that the existing legislation in relation to the remediation of defective concrete products needs to be changed to remove the upper limit on the amounts to be paid by the State. We also believe that all rental properties, second homes, commercial properties, farm buildings, outbuildings and garages need to be covered by the legislation. The legislation should apply irrespective of the location of the affected property.
- We believe it is the responsibility of the State, its agencies and local authorities, to provide suitable temporary accommodation for those unable to occupy their properties during the remediation process.
- We believe that additional resources are required to support the mental and physical health needs of all those affected by the defective concrete crisis.
- We believe that continued scientific research is required to establish the precise causes of defective concrete products, and the deleterious materials contained therein. Once the causes are established, building standards, quality standards and regulations must be updated accordingly.
- We believe that enhanced regulation of quarries, concrete product manufacturers and suppliers is required to ensure that future generations of property owners do not have to face a similar crisis. The enforcement procedures for those failing to meet the required standards need to be strengthened.
- We believe that a public inquiry should be established to examine the role of government, government agencies, local authorities, the concrete and concrete block industries, trade bodies, banks and insurance companies in the defective concrete crisis. The chair of the public inquiry should be asked to make recommendations as to how a future similar crisis can be avoided.
- We believe that all those responsible for causing the defective concrete crisis should be brought before the courts to face justice.
- We believe that all political opponents, and all individuals and organisations not in agreement with the Objective and Principles of the Party, should be treated with respect. The Party is non-racist, non-sexist and non-sectarian.

100% Redress Party
Annual Statement of Accounts for the year ended 31 December 2024

Trustees' Report (continued)

Review of activities

The principal activities during the year were:

- seeking candidates for the local and general elections;
- campaigning for and contesting the local and general elections;
- supporting the Party's elected representatives; and
- promoting the issue of defective concrete at local, national and international level.

On 7 June 2024, four candidates of the Party, Tomas Sean Devine, Ali Farren, Joy Beard and Denis McGee, were elected to Donegal County Council.

On 29 November 2024, Charles Ward was elected to Dáil Éireann.

Principal risks and uncertainties

Financial risk

The Party's principal source of revenue is the fees paid by members. Without this funding, the Party would not be able to support its candidates.

Volunteers

To function satisfactorily, the Party relies on the help and support of volunteers. All trustees, members of the Executive Committee, candidates and local campaigners provide their services to the Party at no cost. Without the commitment and dedication of these individuals, the Party will not be able to undertake its day-to-day operations.

Financial performance

The deficit for the period of €4,844 has been transferred from reserves (2023: surplus €1,055).

The trustees consider the financial performance for the period to be satisfactory. The trustees have satisfied themselves that the Party has access to sufficient financial resources to enable it to continue for the foreseeable future.

Priorities

The Party's principal priority is to use its political platform at both local and national level to raise awareness of the defective blocks issue. It also advocates for improvements to be made to the current grant scheme that the government has put in place to facilitate the remediation of affected properties.

Subsequent events

In January 2025, a further loan of €2,000 was obtained on normal commercial terms. The loan is unsecured and carries interest at 6.5% per annum. There is no fixed date of repayment and the loan can be repaid in full (or part) at any time.

100% Redress Party

Annual Statement of Accounts for the year ended 31 December 2024

Trustees' Report (continued)

Accounting Records

The measures taken by the trustees to secure compliance with the provisions of the Electoral Act 1997 and Guidelines issued by the Standards in Public Office Commission with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the party are located at 11 Gort Na Grience, Letterkenny, Co. Donegal.

100% Redress Party**Annual Statement of Accounts for the year ended 31 December 2024****Independent Auditor's Report to the****Trustees, the Appropriate Officer and Members of 100% Redress Party****Year Ended 31 December 2024****Opinion**

We have audited the financial statements of 100% Redress Party for the year ended 31 December 2024, which comprise the Statement of Accounting Policies, the Income and Expenditure account, the Statement of comprehensive income, the Balance Sheet, the Statement of Cash Flows and related notes. The financial reporting framework that has been applied in their preparation of the financial statements with accounting standards issued by the Financial Reporting Council including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland) or relevant guidelines under circumstances as outlined in Note 1 within the financial statements.

In our opinion these financial statements:

- give a true and fair view in accordance with accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally accepted accounting practice in Ireland), or relevant guidelines under circumstances as outlined in Note 1 within the financial statements, of the assets, liabilities and financial position of 100% redress party as at 31 December 2024 and of its financial performance and cash flows for the financial year then ended; and
- have been properly prepared in accordance with the provisions of the Electoral Act 1997 and Guidelines issued by the Standards in Public Office Commission.

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 further described in the 'responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the management in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, namely the Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standards concerning the integrity, objectivity and independence of the auditor, and the ethical pronouncements established by the Association of Chartered Certified Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. 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 Trustees' use of the going concern basis of accounting in 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 Part'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.

**100% Redress Party
Annual Statement of Accounts for the year ended 31 December 2024**

**Independent Auditor's Report to the
Trustees, the Appropriate Officer and Members of 100% Redress Party
Year Ended 31 December 2024**

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

Other information

Other information comprises information included in this report, other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the 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 audit, or otherwise appear to be materially misstated. If we identify such material inconsistencies in the financial statements, 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.

Matters on which we are required to include in our report

- 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 Party 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 Report to the Trustees is consistent with the financial statements

Responsibilities of the Trustees and those charged with governance for the financial statements

As explained more fully in the Statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Electoral Act 1997 and Guidelines issued by the Standards in Public Office Commission.

**100% Redress Party
Annual Statement of Accounts for the year ended 31 December 2024**

**Independent Auditor's Report to the
Trustees, the Appropriate Officer and Members of 100% Redress Party
Year Ended 31 December 2024**

In preparing the financial statements, the Trustees are responsible for assessing the Party's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intends to liquidate the Party or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Party's financial reporting process.

Responsibilities of the auditor for the audit of the financial statements

The auditor's 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 their 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.

As part of an audit in accordance with ISAs (Ireland), the auditor will exercise professional judgement and maintain professional scepticism throughout the audit. The auditor will 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 their 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 Party's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Trustee's 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 Party's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Party to cease to continue as a going concern.

100% Redress Party

Annual Statement of Accounts for the year ended 31 December 2024

**Independent Auditor's Report to the
Trustees, the Appropriate Officer and Members of 100% Redress Party
Year Ended 31 December 2024**

- 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 matter that achieves a true and fair view.

The auditor communicates 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.

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

This report is made solely to the Party's members, as a body, in accordance with the agreed scope of our engagement. Our audit work has been undertaken so that we might state to the Party's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Party's members as a body, for our audit work, for this report, or for the opinions we have formed.



Robert Alan David Crowe FCCA (Statutory Auditor)

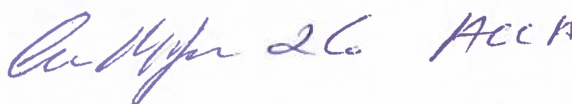
for and behalf of

Crowe McLoughlin & Co

Chapel Street

Carndonagh

Co Donegal



Date: 28 April 2026.

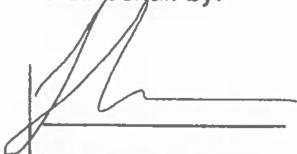
100% Redress Party
Annual Statement of Accounts for the year ended 31 December 2024

Income and Expenditure Account and Retained Revenue Reserves
Year ended 31 December 2024

	Notes	Year ended 31 December 2024 €	Period ended 31 December 2023 €
Income			
Fundraising events	2	4,429	-
Donations received	3	3,616	-
Membership and subscriptions	4	1,350	1,760
Other income	5	1,271	-
Total income		10,666	1,760
Expenditure			
Administration	7	(17,010)	(705)
Total expenditure		(17,010)	(705)
(Deficit) / surplus for the period before taxation		(6,344)	1,055
Taxation	13	-	-
(Deficit) / surplus for the period after taxation		(6,344)	1,055
Accumulated fund			
Balance at the start of the period		1,055	-
Balance carried forward at 31 December	11	(5,289)	1,055

All operations are classed as continuing.

The financial statements were approved by the Trustees on 28 April 2026 and are signed on their behalf by:



John McNamara
Appropriate Officer



Tomas Sean Devine
Trustee



Ronnie Ross
Trustee

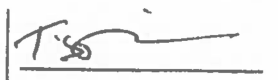
100% Redress Party
Annual Statement of Accounts for the year ended 31 December 2024

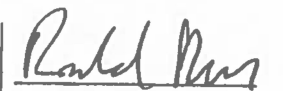
Balance Sheet
At 31 December 2024

	Notes	2024 €	2023 €
Current assets			
Debtors	8	1,835	-
Cash and cash equivalents	9	2,444	1,055
Total current assets		4,279	1,055
Current liabilities			
Creditors: amounts falling due within one year	10	(9,568)	-
Total current liabilities		(9,568)	-
Net current (liabilities) / assets		(5,289)	1,055
Net liabilities / (assets)		(5,289)	1,055
Reserves			
Accumulated fund	11	(5,289)	1,055
Total reserves		(5,289)	1,055

The financial statements were approved by the Trustees on 28 April 2026 and are signed on their behalf by:


John McNamara
 Appropriate Officer


Tomas Sean Devine
 Trustee


Ronnie Ross
 Trustee

100% Redress Party
Annual Statement of Accounts for the year ended 31 December 2024

Statement of Cash Flows
Year ended 31 December 2024

	Notes	Year ended 31 December 2024 €	Period ended 31 December 2023 €
Net cash flows from operating activities			
(Deficit) / surplus for the year after taxation		(6,344)	1,055
Increase in debtors		(1,835)	-
Increase in creditors		9,568	-
Net cash inflow from operating activities		1,389	1,055
Net increase in cash and cash equivalents		1,389	1,055
Cash and cash equivalents at start of the period		1,055	-
Cash and cash equivalents at 31 December	9	2,444	1,055

100% Redress Party
Annual Statement of Accounts for the year ended 31 December 2024

Notes to the Annual Statement of Accounts

1. Accounting Policies

Statement of Compliance

The Statement of Accounts for the year ended 31 December 2024 has been prepared in accordance with FRS102, the provisions of the Electoral Act 1997 (as amended) and the guidelines issued by the Standards in Public Office Commission.

Basis of preparation and significant accounting policies

The financial statements have been prepared under the historical cost convention.

The financial information is presented in euros (€).

The principal accounting policies adopted are as follows:

Income

Income is recognised to the extent that it is probable that the economic benefits will flow to the Party, and the income can be measured reliably.

Income is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, valued added tax and other sales taxes.

Membership fees are recognised on receipt.

All amounts are recognised in accordance with the Electoral Act 1997 (as amended).

Expenditure

Expenditure is recognised as it is incurred.

Cash and cash equivalents

Cash comprises cash in hand and deposits with financial institutions repayable, without penalty, on notice of not more than 24 hours.

Fixed assets and investments

The Party does not hold any fixed assets or investments.

100% Redress Party
Annual Statement of Accounts for the year ended 31 December 2024

Notes to the Annual Statement of Accounts (continued)

2. Fundraising income

During the year, the Party organised three fundraising events in Letterkenny, Drumkeen and Buncrana, Co. Donegal. The total amount raised from these events was €4,429 (2023: €nil) and was used to help fund the Party's general election campaign.

3. Donations

During the year, the Party received donations of €3,616 (2023: €nil).

Under Section 24 of the Electoral Act, further information in respect of donations is provided to the Standards in Public Office Commission.

4. Membership fees and subscriptions

The amount reported for membership fees and subscriptions is analysed as follows:

	Year ended 31 December 2024 €	Period ended 31 December 2023 €
Collected by Head Office		
Individual subscriptions	1,350	1,760
Total membership fees and subscriptions	1,350	1,760

There were no corporate memberships during the year (2023: €nil).

5. Other income

During the year, the Party's four elected representatives to Donegal County Council made contributions towards the running costs of the Party of €1,271 (2023: €nil).

6. Donations in kind

The estimated value of donations in kind and notional donations received in the year was €nil (2023: €175).

These all relate to the hire of rooms provided free of charge. All donations in kind are corporate donations.

Under Section 24 of the Electoral Act, further information in respect of donations is provided to the Standards in Public Office Commission.

100% Redress Party
Annual Statement of Accounts for the year ended 31 December 2024

Notes to the Annual Statement of Accounts (continued)

7. Administration costs

	Year ended 31 December 2024 €	Period ended 31 December 2023 €
Printing	11,077	300
Advertising and promotion	3,716	-
Website fees	251	301
Other campaign costs	170	-
Bank charges and similar fees	151	25
Room hire	110	40
IT costs	20	-
Postage	15	9
Domain fees	-	30
Accountancy fees	1,500	-
Total administration costs	17,010	705

The Party does not employ any members of staff.

8. Debtors

	2024 €	2023 €
Other debtors	1,835	-
Total debtors	1,835	-

Other debtors of €1,835 (2023: €nil) comprises fundraising receipts not banked at the balance sheet date.

As the Party's candidate in the Dáil Éireann election on 29 November 2024 secured more than 25% of the quota, reimbursement for election expenses has been sought. As no confirmation has been received at the date of the signing of the accounts, that the Party's application has been successful, a debtor has not been included in the financial statements.

9. Cash and cash equivalents

	2024 €	2023 €
Cash in hand	-	135
Current account	133	920
Donations account	2,311	-
Total cash and cash equivalents	2,444	1,055

100% Redress Party**Annual Statement of Accounts for the year ended 31 December 2024****Notes to the Annual Statement of Accounts (continued)****10. Creditors: amounts falling due within one year**

	2024	2023
	€	€
Trade creditors	6,510	-
Other creditors	2,247	-
Loan	811	-
Total amounts falling due within one year	9,568	-

The loan is unsecured and carries interest at a rate of 6.5% per annum. There is no fixed date of repayment and the loan can be repaid in full (or part) at any time. The loan has been made available to the Party on normal commercial terms.

The loan was provided to the Party on 30 December 2024. Given the immaterial nature of the amount of interest accrued at the end of the accounting period, no provision has been made for the interest payable.

11. Accumulated fund

The accumulated fund comprises:

	2024	2023
	€	€
Balance at the beginning of the period	1,055	-
(Deficit) / surplus for the period	(6,344)	1,055
Balance at 31 December	(5,289)	1,055

12. Related party transactions

During the period, there were no related party transactions.

The trustees do not receive any remuneration or reimbursement for expenses incurred in respect of the execution of their duties.

13. Taxation

No taxation charge arises on the ordinary activities of the Party as it is engaged in mutual trading with its members.

14. Capital commitments

There were no capital commitments at 31 December 2024 (2023: €nil).

15. Approval of financial statements

The trustees approved the financial statements for issue on 28 April 2026.