

Entity current legal or registered name 2023-01-01 - 2023-12-31 SWL

Report title 2023-01-01 - 2023-12-31 Directors' report and financial statements

for the year ended **End date for period covered by report** 2023-12-31 31 December 2023

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
for the year ended 31 December 2023

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COMPANY INFORMATION

DIRECTORS	Name of entity officer	2023-01-01 - 2023-12-31	Entity officers [Dimension] : Director 1	Director 1
	Name of entity officer	2023-01-01 - 2023-12-31	Entity officers [Dimension] : Director 2	Director 2
SECRETARY	Name of entity officer	2023-01-01 - 2023-12-31	Entity officers [Dimension] : Company secretary 1	Director 2
	(Resigned Date relinquished position	2023-12-31	Entity officers [Dimension] : Company secretary 1	13 March 2024)
	(Appointed Date assumed position	2023-12-31	Entity officers [Dimension] : Company secretary 2	Secretary 2
REGISTERED OFFICE	Address line 1	2023-01-01 - 2023-12-31	Address	
	Address line 2	2023-01-01 - 2023-12-31	Dublin 2	
REGISTERED NUMBER	Companies Registration Office number	2023-01-01 - 2023-12-31	111222	
SOLICITORS	Name of entity lawyers or legal advisers	2023-01-01 - 2023-12-31	Solicitor	
	SolicitorAddress			
	Dublin 2			
BANKERS	Name of entity bankers	2023-01-01 - 2023-12-31	Bank	
	BankAddress			
	BankTown			
AUDITOR	Dublin 14			
	Auditor			
	Chartered Accountants			
	AuditorAddress			
	AuditorAddress2			
	Dublin 2			

tag this with name of
entity auditors

DIRECTORS' REPORT

for the year ended 31 December 2023

The directors present their annual report and financial statements for the year ended **End date for period covered by report** 2023-12-31 31 December 2023.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

Description of principal activities 2023-01-01 - 2023-12-31 The principal activities of the company are providing mental health, wellbeing and digital health services, delivering solutions for the corporate, insurance and education sectors.

Revenue growth of 27% (2022: 3%) in 2023 reflects stability and growth in the company's business. Losses for the year represent continued investment in services and technology with the company adding new contracts in 2023.

The year-end financial position of the company is in line with the directors' expectations at this stage of the company's development. The company will continue to focus on the expansion of the range of services offered. All of the group's funding is from Company1, the company's parent undertaking.

PRINCIPAL RISK AND UNCERTAINTIES

The directors consider that the principal risks and uncertainties faced by the company are economic and competition risks. These risks are managed by continued focus on service delivery, customer satisfaction, cost control and innovation, exercised by way of devolved management and underpinned by detailed financial and operational reporting. Liquidity and treasury matters are managed at a group level. Refer to going concern section below.

Russia's invasion of Ukraine in February 2022 has had a limited impact on business operations to date since the company has no Ukrainian or Russian suppliers and indirect supply chain exposure from the region is extremely small.

Since the lifting of mandatory isolation requirements and travel restrictions the company no longer considers Covid-19 to be a key risk. Covid secure working practices have been relaxed but the impact of long lead times caused by the coronavirus pandemic are still being felt. The company continues to monitor compliance with government guidance and manage supply chain challenges.

Liquidity and treasury matters are managed at a group level. Refer to going concern section below.

RESULTS AND DIVIDENDS

The loss for the financial year amounted to €1,963,024 (2022: loss €2,830,365) and this was transferred to reserves at the year end. The directors have not declared a dividend for the year.

At the financial year end the total assets of the company were €6,221,488 (2022: €9,307,679) with liabilities of €12,611,040 (2022: €14,027,741). Excluding deferred revenue and intercompany payables, net current assets amounted to €1,584,832 (2022: net current assets €3,937,021).

FUTURE DEVELOPMENTS

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

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EVENTS AFTER THE BALANCE SHEET DATE

Description of event after reporting date 2023-01-01 - 2023-12-31 x-Event after reporting date grouping [Dimension] : 11 The Shareholders and Directors are committed to supporting the long term viability of the company. The parent company has taken proactive action to increase the liquidity with the issuance of preference shares to increase the cash position of the group. The parent company, Company1, has raised approximately €15 million through equity and debt financing to expand into new markets. The funding round was led by AVC and included participation from existing investors. The company plans to use the funding to become a leading digital health partner for various organisations such as insurers, universities and corporations.)

GOING CONCERN

Funding is managed by the company's parent undertaking, Company1, on behalf of the Group, which comprises the parent undertaking and all of its subsidiaries.

At the balance sheet date and at the date of approval of the financial statements, allowing for deferred revenues which do not represent a cash obligation, the Group is in strong liquidity position after the €15 million raised post year end.

From a review of forecasted cash flows, for the remainder of FY2024 and FY2025, the directors are satisfied that the Group, will have sufficient funds to meet all obligations as they fall due for at least twelve months from the date of approval of the financial statements.

The company's parent undertaking has committed to providing the company with sufficient funding as required to ensure it can meet all obligations as they fall due for a period of at least twelve months from the date of approval of the financial statements. Accordingly, the company's financial statements are prepared on a

DIRECTORS AND SECRETARIES

The directors and secretaries of the company at the date of signing the financial statements are listed on page 2.

DIRECTORS' INTERESTS

The directors and secretaries had no interest in the share capital of the company during the financial year.

The directors do have an interest in the company's ultimate parent, Company1. Following are the number of shares held by each director as at 31 December 2023.

	31 December 2023 (Number)	31 December 2022 (Number)
Director		
Director 1		
- Shares in Company1 (Parent)	6,000,000	6,000,000
Director		
Director 2		
- Shares in Company1 (Parent)	867,001	867,001

ACCOUNTING RECORDS

The directors acknowledge their responsibilities under section 281 to section 285 of the Companies Act 2014 to keep adequate accounting records for the company.

The company complies with the requirements of the act. The accounting records of the company are kept at the registered office and principal place of business Address, Dublin 2.

STATEMENT ON RELEVANT AUDIT INFORMATION

ID-N-1 Statement on quality and completeness of information provided to auditors 2023-01-01 - 2023-12-31

In accordance with section 330 of the Companies Act 2014:

- so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware; and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information of which the auditor is aware of that information.

ID-N-1

tag this with name of entity auditors

AUDITOR

The auditor, Auditor, Chartered Accountants, will continue in office in accordance with section 383(2) of the Companies Act 2014.

On behalf of the Directors

Name of entity officer	2023-01-01 - 2023-12-31	Entity officers [Dimension]	Name of entity officer	2023-01-01 - 2023-12-31	Entity officers [Dimension]
Director 1	Director 1		Director 2	Director 2	
Director			Director		

Date: Date of signing of Directors' Report 2023-12-31 25 October 2024

DIRECTORS' RESPONSIBILITIES STATEMENT for the year ended 31 December 2023

ID-N-2 Statement that directors acknowledge their responsibilities under the Companies Act 2023-01-01 - 2023-12-31

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements 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). 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 end of the financial year, and the profit or loss for the company for the financial year, and otherwise comply with the Companies Act 2014.

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

- Select suitable accounting policies and then apply them consistently;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether the financial statements have been reasonably prepared in accordance with applicable accounting standards, identify those standards, and note the effect and any reasons for any material departures 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 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 and enable the financial statements to be 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.

On behalf of the Directors

ID-N-2

Name of entity officer	2023-01-01 - 2023-12-31	Entity officers [Dimension]	Name of entity officer	2023-01-01 - 2023-12-31	Entity officers [Dimension]
Director 1			Director 2		
Director 1			Director 2		
Director			Director		

Date: 25 October 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SWL

Report on the audit of the financial statements

Opinion

Statement on scope of audit report 2023-01-01 - 2023-12-31 We have audited the financial statements of SWL ('the Company') for the year ended 31 December 2023, which comprise the Profit and Loss Account, Balance sheet, Statement of Changes in Equity 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.

ID-N-3 Opinion of auditors on entity 2023-01-01 - 2023-12-31

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 2023 and of its loss for the year then ended;
- have been properly prepared in accordance with Irish Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

ID-N-3

Basis for opinion

ID-N-4 Basis for opinion of auditors on entity 2023-01-01 - 2023-12-31

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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.

ID-N-4

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. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

Other information

ID-N-5 Statement of auditors responsibilities relating to other information 2023-01-01 - 2023-12-31 The directors are responsible for the other information. The other information comprises the information included in the Directors 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. ID-N-5

ID-N-6 Statement on risks of material misstatement identified by the auditor 2023-01-01 - 2023-12-31

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 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.

↑ end other info tag here

ID-N-6

Opinions on other matters prescribed by the Companies Act 2014

ID-N-7 Opinion of auditors in respect of additional financial reporting framework 2023-01-01 - 2023-12-31

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 ended 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.

ID-N-7

Matters on which we are required to report by exception

ID-N-8 Statement on matters on which auditor reports by exception 2023-01-01 - 2023-12-31

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified 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.

ID-N-8

Respective responsibilities

ID-N-9 Statement on respective responsibilities of directors and auditors 2023-01-01 - 2023-12-31

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, as 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 operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf.

This description forms part of our auditor's report.

ID-N-9

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 the auditors' opinion on the financial statements and to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept any liability 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.

Name of individual auditor 2023-01-01 - 2023-12-31 Senior Auditor
for and on behalf of

Name of entity auditors 2023-01-01 - 2023-12-31 Auditor Chartered Accountants and Statutory Audit Firm

Name or location of office performing audit 2023-01-01 - 2023-12-31 Dublin

Date: Date of auditor's report 2023-12-31 30 October 2024

PROFIT AND LOSS ACCOUNT for the year ended 31 December 2023

	Note	2023 €	2022 €
Turnover	3	Turnover / revenue 2023-01-01 - 2023-12-31 10,065,197	Turnover / revenue 2022-01-01 - 2022-12-31 7,940,518
Cost of sales		(Cost of sales 2023-01-01 - 2023-12-31 4,659,110)	(Cost of sales 2022-01-01 - 2022-12-31 4,263,870)
Gross profit		Gross profit (loss) 2023-01-01 - 2023-12-31 5,406,087	Gross profit (loss) 2022-01-01 - 2022-12-31 3,676,648
Administration expenses		(Administrative expenses 2023-01-01 - 2023-12-31 317,614,899)	(Administrative expenses 2022-01-01 - 2022-12-31 316,445,502)
Other operating income	4	Other operating income, format 1 2023-01-01 - 2023-12-31 278,000	Other operating income, format 1 2022-01-01 - 2022-12-31 366

Operating loss	4	(Operating profit (loss) 2023-01-01 - 2023-12-31 [Minus] 1,930,812)	(Operating profit (loss) 2022-01-01 - 2022-12-31 [Minus] 2,768,488)
Interest payable and similar charges	6	(Interest payable and similar charges / finance costs 2023-01-01 - 2023-12-31 32,212)	(Interest payable and similar charges / finance costs 2022-01-01 - 2022-12-31 61,877)
Loss before taxation		(Profit (loss) on ordinary activities before tax 2023-01-01 - 2023-12-31 [Minus] 1,963,024)	(Profit (loss) on ordinary activities before tax 2022-01-01 - 2022-12-31 [Minus] 2,830,365)
Tax on loss	7	Tax (tax credit) on profit or loss on ordinary activities 2023-01-01 - 2023-12-31 -0	Tax (tax credit) on profit or loss on ordinary activities 2022-01-01 - 2022-12-31 -0
Loss after taxation		(Profit (loss) 2023-01-01 - 2023-12-31 [Minus] 1,963,024)	(Profit (loss) 2022-01-01 - 2022-12-31 [Minus] 2,830,365)

Income statement free-text comment 2023-01-01 - 2023-12-31 All results arise from continuing operations.

Statement of comprehensive income free-text comment 2023-01-01 - 2023-12-31 The company had no other comprehensive income in the current or previous financial year other than that dealt with in the profit and loss account and accordingly, a statement of other comprehensive income has not been presented.

BALANCE SHEET

as at 31 December 2023

tag this with balance sheet date

tag this with Intangible assets

	Note	2023 €	2022 €
	8	Intangible assets, including right-of-use assets 2023-12-31 2,810,283	Intangible assets, including right-of-use assets 2022-12-31 2,620,487
Tangible assets	9	Property, plant and equipment, including right-of-use assets 2023-12-31 150,781	Property, plant and equipment, including right-of-use assets 2022-12-31 196,156
		Fixed assets 2023-12-31 2,961,064	Fixed assets 2022-12-31 2,816,643
CURRENT ASSETS			
Trade and other receivables	10	Trade and other receivables 2023-12-31 3,130,307	Trade and other receivables 2022-12-31 2,425,443
Cash and cash equivalents		Cash and cash equivalents 2023-12-31	Cash and cash equivalents 2022-12-31
		Financial instrument current and non-current [Dimension] : Current financial instruments 130,117	Financial instrument current and non-current [Dimension] : Current financial instruments 4,065,593
		Current assets 2023-12-31 3,260,424	Current assets 2022-12-31 6,491,036
CREDITORS (amounts due within one year)	11	(Creditors 2023-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 11,768,618)	(Creditors 2022-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 13,321,598)
NET CURRENT LIABILITIES		(Net current assets (liabilities) 2023-12-31 [Minus] 8,508,194)	(Net current assets (liabilities) 2022-12-31 [Minus] 6,830,562)
TOTAL ASSETS LESS CURRENT LIABILITIES		(Total assets less current liabilities 2023-12-31 [Minus] 5,547,130)	(Total assets less current liabilities 2022-12-31 [Minus] 4,013,919)
CREDITORS (amounts due greater than one year)	12	(Creditors 2023-12-31 Financial instrument current and non-current [Dimension] : Non-current financial instruments 842,422)	(Creditors 2022-12-31 Financial instrument current and non-current [Dimension] : Non-current financial instruments 706,143)
NET LIABILITIES		(Net assets (liabilities) 2023-12-31 [Minus] 6,389,552)	(Net assets (liabilities) 2022-12-31 [Minus] 4,720,062)
CAPITAL AND RESERVES			
Called up share capital presented as equity	13	Equity 2023-12-31 Equity classes [Dimension] : Share capital, ordinary share class 1 100	Equity 2022-12-31 Equity classes [Dimension] : Share capital, ordinary share class 1 100
Share option reserve	16	Equity 2023-12-31 Equity classes [Dimension] : Share-based payments reserve 430,239	Equity 2022-12-31 Equity classes [Dimension] : Share-based payments reserve 136,705
Profit and loss account (deficit)		(Equity 2023-12-31 Equity classes [Dimension] : Retained earnings (Accumulated losses) [Minus] 6,819,891)	(Equity 2022-12-31 Equity classes [Dimension] : Retained earnings (Accumulated losses) [Minus] 4,856,867)
SHAREHOLDERS' DEFICIT		(Equity 2023-12-31 [Minus] 6,389,552)	(Equity 2022-12-31 [Minus] 4,720,062)

These financial statements were approved by the Description of body authorising financial statements on Date of authorisation of financial statements for issue 2023-12-31 25 October 2024 and signed on behalf of the board by:

Name of entity officer	2023-01-01	Dimension] : Director 1	Name of entity officer	2022-01-01 - 2022-12-31	Director
Director 1			Director 2		Director

wrong date, the date on this row should 31/12/2021

director 2 dimension

STATEMENT OF CHANGES IN EQUITY

for the year ended End date for period covered by report 2023-12-31 31 December 2023

	Called up share capital presented as equity	Profit and loss account	Share option reserve	Total equity
	€	€	€	€
At 1 January 2022	Equity 2022-01-01 Equity classes [Dimension] : Share capital, ordinary share class 1 100	(Equity 2022-01-01 Equity classes [Dimension] : Retained earnings (Accumulated losses) [Minus] 2,026,502)	Equity 2022-01-01 Equity classes [Dimension] : Share-based payments reserve -0	(Equity 2022-01-01 [Minus] 2,026,402)

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Share option	-	-	Share-based payment expense, equity settled 2022-01-01 - 2022-12-31 136,705	Share-based payment expense, equity settled 2022-01-01 - 2022-12-31 136,705
Loss for the year	(Profit (loss) 2022-01-01 - 2022-12-31 Equity classes [Dimension] : Share capital, ordinary share class 1 Minus -0	(Profit (loss) 2022-01-01 - 2022-12-31 Equity classes [Dimension] : Retained earnings (Accumulated losses) Minus 2,830,365	(Profit (loss) 2022-01-01 - 2022-12-31 Equity classes [Dimension] : Share-based payments reserve -0	(Profit (loss) 2022-01-01 - 2022-12-31 Minus 2,830,365
At 31 December 2022	Equity 2022-12-31 Equity classes [Dimension] : Share capital, ordinary share class 1 100	(Equity 2022-12-31 Equity classes [Dimension] : Retained earnings (Accumulated losses) Minus 4,856,867	Equity 2022-12-31 Equity classes [Dimension] : Share-based payments reserve 136,705	(Equity 2022-12-31 Minus 4,720,062
At 1 January 2023	Equity 2023-01-01 Equity classes [Dimension] : Share capital, ordinary share class 1 100	(Equity 2023-01-01 Equity classes [Dimension] : Retained earnings (Accumulated losses) Minus 4,856,867	Equity 2023-01-01 Equity classes [Dimension] : Share-based payments reserve 136,705	(Equity 2023-01-01 Minus 4,720,062
Share option	-	-	Share-based payment expense, equity settled 2023-01-01 - 2023-12-31 293,534	Share-based payment expense, equity settled 2023-01-01 - 2023-12-31 293,534
Loss for the year	(Profit (loss) 2023-01-01 - 2023-12-31 Equity classes [Dimension] : Share capital, ordinary share class 1 -0	(Profit (loss) 2023-01-01 - 2023-12-31 Equity classes [Dimension] : Retained earnings (Accumulated losses) Minus 1,963,024	(Profit (loss) 2023-01-01 - 2023-12-31 Equity classes [Dimension] : Share-based payments reserve -0	(Profit (loss) 2023-01-01 - 2023-12-31 Minus 1,963,024
At 31 December 2023	Equity 2023-12-31 Equity classes [Dimension] : Share capital, ordinary share class 1 100	(Equity 2023-12-31 Equity classes [Dimension] : Retained earnings (Accumulated losses) Minus 6,819,891	Equity 2023-12-31 Equity classes [Dimension] : Share-based payments reserve 430,239	(Dividend income from equity instruments, banking income statement subtotal 2023-01-01 - 2023-12-31 Minus 6,389,552

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NOTES TO THE FINANCIAL STATEMENTS 31 December 2023

1. STATEMENT OF COMPLIANCE

SWL is a private company limited by shares, registered in Ireland. The address of the registered office is Address, Dublin 2.

Statement of compliance with applicable reporting framework 2023-01-01 - 2023-12-31 These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Irish Statute comprising the Companies Act 2014 .

2.ACCOUNTING POLICIES

(a) Basis of preparation

General description of basis of measurement used in preparing financial statements 2023-01-01 - 2023-12-31 The financial statements are prepared on the historical cost convention.

Functional and presentation currency policy 2023-01-01 - 2023-12-31 The financial statements are prepared in Euro which is the functional currency of the company .

Going concern

ID-N-10 core:DescriptionGoing-concAudiatus 2023-01-01 - 2023-12-31

Funding is managed by the company's parent undertaking, Company1 on behalf of the Group, which comprises the parent undertaking and all of its subsidiaries.

At the balance sheet date and at the date of approval of the financial statements, allowing for deferred revenues which do not represent a cash obligation, the Group is in strong liquidity position after the €15 million raised post year end.

From review of forecast cash flows for the remainder of FY2024 and FY2025, the directors are satisfied that the Group, will have sufficient funds to meet all obligations as they fall due for at least twelve months from the date of approval of the financial statements.

The company's parent undertaking has committed to providing the company with sufficient funding as required to ensure it can meet all obligations as they fall due for a period of at least twelve months from the date of approval of the financial statements. Accordingly, the company's financial statements are prepared on going concern basis.

ID-N-10

(b) Cash flow statement

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

(c) Revenue

ID-N-11 Revenue recognition policy 2023-01-01 - 2023-12-31

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. Revenues from services contracts which cover a specified period are recognized over that period.

ID-N-11

(d) Taxation

ID-N-12 Tax policy 2023-01-01 - 2023-12-31

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

(i) tag this with tax policy

Current income tax policy 2023-01-01 - 2023-12-31 Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

(ii) Deferred tax

Deferred tax policy 2023-01-01 - 2023-12-31 Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income assessments in periods of tax. These timing differences arise from the inclusion of income and expenses in tax assessments in periods of tax recognised in financial statements.

ID-N-12

this is also part of deferred tax policy extend the tag till end

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Deferred tax is recognised in the profit and loss account or other comprehensive income depending on where the revaluation was initially posted.

Current or deferred taxation assets and liabilities are not discounted.

(e) Currency

(i) Functional and presentation currency

Items included in the financial statements of the company are measured in terms of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

Functional and presentation currency policy

(ii) Transactions balances

ID-N-13 Foreign currency translation and operations policy 2023-01-01 - 2023-12-31

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of acquisition and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Intangible assets policy

Foreign exchange gains and losses are presented in the profit and loss account within administration expenses.

ID-N-13

(f) Intangible assets

ID-N-14 Intangible assets free-text comment 2023-01-01 - 2023-12-31

Intangible assets with finite lives are amortised over the useful economic life and asset impairment may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite life is reviewed at least at the end of each reporting year.

tag this with Description of recognition and basis of measurement of intangible assets

The Group continued to develop and capitalise the platform for the provision of its EAP program during the year. Research costs are expensed as incurred. Development expenditure associated with this system is recognised as an intangible asset when the Group can demonstrate:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale;
- Its intention to complete the asset;
- How the asset will generate probable future cash flows;
- The availability of resources to complete the asset;
- The ability to measure the asset reliably.

Description of amortisation method for intangible assets

Following initial recognition of the development expenditure as an asset, the asset is carried at cost less accumulated amortisation and accumulated impairment losses, if any. Amortisation of the asset begins when development is complete, and the asset is available for use. It is amortised over the period of expected future benefit. During the period of development, the asset is tested for impairment annually.

Amortisation is calculated on a straight-line basis over the estimated useful lives of the assets as follows:

ID-N-14

- Digital platform
- SaaS platform
- (g) Property, plant and equipment 2023-12-31 Property, plant and equipment (20%-33.33%) cont_44391587_1

tag this whole section with Property, plant and equipment policy

Description of measurement basis for property, plant and equipment

ID: cont_44391587_1 is a continuation of Tag: Property, plant and equipment

(i) Cost

Equipment are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads

Description of depreciation method for property, plant and equipment

and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest is not required for assets brought into use. Fixtures and fittings and medical equipment are stated at cost less accumulated depreciation.

(iii) Depreciation

Description of depreciation method for property, plant and equipment 2023-01-01 - 2023-12-31 Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives. **Continued at ID: cont_44340142_1**

ID: cont_44340142_1 is a continuation of Tag: Description of depreciation method for property, plant and equipment The estimated useful economic lives assigned to property, plant and equipment are as follows :

- Office equipment, fixtures and fittings: 20% - 33.33% straight line on cost
- Computer equipment: **Depreciation rate used for property, plant and equipment** 2023-01-01 - 2023-12-31 **Property, plant and equipment classes [Dimension] : Computer equipment** 0.3333 % straight line on cost
- Leasehold equipment: **Depreciation rate used for property, plant and equipment** 2023-01-01 - 2023-12-31 **Property, plant and equipment classes [Dimension] : Leasehold improvements** 0.20 % straight line on cost

The company's policy is to review the remaining useful economic lives and residual values of equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated equipment is retained in the cost of equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

(iii) Impairment

ID-N-15 Impairment of non-financial assets policy 2023-01-01 - 2023-12-31

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

If an impairment loss is subsequently reverses, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

ID-N-15 ID: cont_44391587_1

(h) Trade and other debtors

Trade receivables policy 2023-01-01 - 2023-12-31 Trade and other debtors including amounts owed from group companies 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 the provision required are recognised in the profit and loss.

ID-N-16 Financial instruments recognition and measurement policy 2023-01-01 - 2023-12-31

(i) Cash and cash equivalents

Cash and cash equivalents policy 2023-01-01 - 2023-12-31 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.

(i) Creditors and accruals

Trade payables policy 2023-01-01 - 2023-12-31 Creditors and accruals 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.

ID-N-16

(k) Employee benefits

Employee benefits policy 2023-01-01 - 2023-12-31 The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Other employee benefits policy 2023-01-01 - 2023-12-31 Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(m) Share capital

Share capital policy 2023-01-01 - 2023-12-31 Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

(n) Related party transactions

Related party policy 2023-01-01 - 2023-12-31 The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

(o) *Share based payments*

ID-N-17 Share-based payments policy 2023-01-01 - 2023-12-31

The company has an equity settled share-based payment arrangement that allows employees to acquire shares of the parent company. The cost of equity-settled transactions with employees is measured by reference to the fair value of the equity instruments granted at the date at which they are granted and is recognised as an expense over the vesting period, which ends on the date on which the relevant employees become fully entitled to the award. In valuing equity-settled transactions, no account is taken of any vesting conditions, other than conditions linked to the price of the shares of the parent company (market conditions) and non-vesting conditions. No expense is recognised for awards that do not ultimately vest, except for awards where vesting is conditional upon a market or non-vesting condition, which are treated as vesting irrespective of whether or not the market or non-vesting condition is satisfied, provided that all other performance conditions are satisfied.

At each balance sheet date before vesting, the cumulative expense is calculated, representing the extent to which the vesting period has expired and management's best estimate of the achievement or otherwise of non-market conditions and of the number of equity instruments that will ultimately vest or in the case of an instrument subject to a market condition, be treated as vesting as described above. The movement in cumulative expense since the previous balance sheet date is recognised in the income statement, with a corresponding entry in equity.

Where the terms of an equity-settled award are modified or a new award is designated as replacing a cancelled or settled award, the cost based on the original award terms continues to be recognised over the original vesting period. In addition, an expense is recognised over the remainder of the new vesting period for the incremental fair value of any modification, based on the difference between the fair value of the original award and the fair value of the modified award, both as measured on the date of the modification. No reduction is recognised if this difference is negative.

Where an equity-settled award is cancelled, it is treated as if it had vested on the date of cancellation, and any cost not yet recognised in the profit and loss account for the award is expensed immediately. Any compensation paid up to the fair value of the award at the cancellation or settlement date is deducted from equity, with any excess over fair value expensed in the profit and loss account.

ID-N-17

(p) *Judgements and key sources of estimation uncertainty*

ID-N-18 General description of critical estimates and judgements 2023-01-01 - 2023-12-31

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date. The nature of the judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date is disclosed in the notes to the financial statements. The nature of the judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date is disclosed in the notes to the financial statements. The nature of the judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date is disclosed in the notes to the financial statements.

tag this with
Title of other specific
critical estimate and
judgement

Content of other
specific critical estimate
and judgement

Judgements

Development expenditure

Development expenditure is capitalised in accordance with the accounting policy given below.

Initial capitalisation of costs is based on management's judgement that technical and economic feasibility is confirmed, usually when a product development project has reached a defined milestone according to an established project management model.

ID-N-18

3. TURNOVER

Turnover / revenue free-text comment 2023-01-01 - 2023-12-31 The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the Republic of Ireland. Revenue is stated net of VAT.

4. OPERATING LOSS

	2023 €	2022 €
Operating loss is stated after charging/(crediting):		
Depreciation on tangible assets	Depreciation expense, property, plant and equipment 2023-01-01 - 2023-12-31 Property, plant and equipment classes [Dimension] : Other property, plant and equipment 101,335	Depreciation expense, property, plant and equipment 2022-01-01 - 2022-12-31 Property, plant and equipment classes [Dimension] : Other property, plant and equipment 96,292
Amortisation of intangible assets	Amortisation expense, intangible assets 2023-01-01 - 2023-12-31 1,296,562	Amortisation expense, intangible assets 2022-01-01 - 2022-12-31 530,042
Net foreign exchange (gain)/loss	(Gain (loss) due to foreign exchange differences, recognised in profit or loss 2023-01-01 - 2023-12-31 31 718)	(Gain (loss) due to foreign exchange differences, recognised in profit or loss 2022-01-01 - 2022-12-31 31 (Minus) 750
	(Other operating income 2023-01-01 - 2023-12-31 31 (Minus) 278,000)	(Other operating income 2022-01-01 - 2022-12-31 31 (Minus) 366)

Government grant income

ID-N-19 Employee information free-text comment 2023-01-01 - 2023-12-31 The average number of persons employed by the company during the financial year, including the directors was Average number of employees during the period 2023-01-01 - 2023-12-31 123. (2022: Average number of employees during the period 2022-01-01 - 2022-12-31 120. **ID-N-19**)

Further employee expense item [component of total employee benefits expense]

Other employee benefits

	2023 €	2022 €
Wages and salaries	2023-01-01 - 2023-12-31 1,697,483	2022-01-01 - 2022-12-31 2,032,949
Social security costs	2023-01-01 - 2023-12-31 196,992	2022-01-01 - 2022-12-31 205,680
	3,596,632	3,330,392
Other staff costs	2023-01-01 - 2023-12-31 367,767	2022-01-01 - 2022-12-31 369,401
Other employee expense	2023-01-01 - 2023-12-31 106,005	2022-01-01 - 2022-12-31 87,485

Share based payments (Note 16)	Share-based payment expense, equity settled	2023-01-01 - 2023-12-31	293,534	Share-based payment expense, equity settled	2022-01-01 - 2022-12-31	136,705
	Staff costs / employee benefits expense	2023-01-01 - 2023-12-31	6,258,413	Staff costs / employee benefits expense	2022-01-01 - 2022-12-31	6,162,612

The directors' aggregate remuneration was as follows:

	2023	2022
	€	€
Emoluments in respect of qualifying services	Director remuneration 2023-01-01 - 2023-12-31 312,402	Director remuneration 2022-01-01 - 2022-12-31 380,340
Benefit in kind	Benefits in kind, directors 2023-01-01 - 2023-12-31 2,556	Benefits in kind, directors 2022-01-01 - 2022-12-31 2,556

Interest expense on bank overdrafts, bank loans and similar borrowings

	2023	2022
	€	€
Interest expense on bank overdrafts, bank loans and similar borrowings	Other interest expense 2023-01-01 - 2023-12-31 19,674	Other interest expense 2022-01-01 - 2022-12-31 23,481
Interest on finance leases	Interest expense on obligations under finance leases and hire purchase contracts 2023-01-01 - 2023-12-31 7,937	Interest expense on obligations under finance leases and hire purchase contracts 2022-01-01 - 2022-12-31 5,816
Bank and other charges	Bank charges classified as finance costs 2023-01-01 - 2023-12-31 4,601	Bank charges classified as finance costs 2022-01-01 - 2022-12-31 32,580
	Interest payable and similar charges / finance costs 2023-01-01 - 2023-12-31 32,212	Interest payable and similar charges / finance costs 2022-01-01 - 2022-12-31 61,877

7. TAXATION

(a) Analysis of charge in the year

tag this with current tax for the period

	2023	2022
	€	€
Current tax:		
Irish corporation tax	Corporation tax, payable 2023-12-31 -0	Corporation tax, payable 2022-12-31 -0
Current tax	Tax (tax credit) on profit or loss on ordinary activities 2023-01-01 - 2023-12-31 -0	Tax (tax credit) on profit or loss on ordinary activities 2022-01-01 - 2022-12-31 -0

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year is different than the standard rate of corporation tax in the Republic of Ireland of 12.5% (2022: 12.5%). The differences are explained below:

tag this with applicable tax rates

	2023	2022
	€	€
Loss before taxation	(Profit (loss) on ordinary activities before tax 2023-01-01 - 2023-12-31 (Minus) 1,963,024)	(Profit (loss) on ordinary activities before tax 2022-01-01 - 2022-12-31 (Minus) 2,830,365)
Rate of corporation tax 12.5% (2022: 12.5%)	(Tax expense (credit) at applicable tax rate 2023-01-01 - 2023-12-31 (Minus) 245,378)	(Tax expense (credit) at applicable tax rate 2022-01-01 - 2022-12-31 (Minus) 353,796)
Effects of:		
Tax increase (decrease) from other tax effects, tax reconciliation	Tax increase (decrease) from effect of expenses not deductible in determining taxable profit or loss 2023-01-01 - 2023-12-31 213,481	Tax increase (decrease) from effect of expenses not deductible in determining taxable profit or loss 2022-01-01 - 2022-12-31 100,077
	(Further item of tax increase (decrease) [component of adjusting items] 2023-01-01 - 2023-12-31 x-Analysis [Dimension] : 1 (Minus) 153,751)	(Further item of tax increase (decrease) [component of adjusting items] 2022-01-01 - 2022-12-31 x-Analysis [Dimension] : 1 (Minus) 39,107)
Losses carried forward	Tax increase (decrease) from effect of unrelieved tax losses carried forward 2023-01-01 - 2023-12-31 185,648	Tax increase (decrease) from effect of unrelieved tax losses carried forward 2022-01-01 - 2022-12-31 292,826
Total tax charge for the financial year	Tax (tax credit) on profit or loss on ordinary activities 2023-01-01 - 2023-12-31 -0	Tax (tax credit) on profit or loss on ordinary activities 2022-01-01 - 2022-12-31 -0

(c) Deferred taxation

Deferred taxation free-text comment 2023-01-01 - 2023-12-31 A deferred tax asset of €885,437 (2022: €547,894) has not been recognised on trading losses and deductible temporary differences on written down value of tangible assets, as deferred tax assets are only recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.)

(d) Factors that may affect future tax charges

Description of changes in applicable tax rates 2023-01-01 - 2023-12-31 The total tax charge for future periods will be affected by changes to applicable tax rates in force in countries in which the company operates. No significant change to in the Republic of Ireland has been enacted.

computer software dimension on this column

8. INTANGIBLE ASSETS

SaaS platform	Digital platform	Clinical IP	Software	Total
€	€	€	€	€

date on the entire should be 31/12/2022

Additions

At 31 December 2023

Amortisation:

date on the entire should be 31/12/2022 and signage on the entire should be inverted to make numbers positive

SSignage

Charged during the year

signage on the entire should be positive

Net book values:

At 31 December 2023

At 31 December 2022

9. TANGIBLE ASSETS

Cost:

	Intangible assets, gross / at cost 2023-01-01	Intangible assets, gross / at cost 2023-01-01	Intangible assets, gross / at cost 2023-01-01	Intangible assets, gross / at cost 2023-01-01	Intangible assets, gross / at cost 2023-01-01
	Intangible asset classes [Dimension] : Non-standard intangible asset class 1 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 2 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 3 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 4 [component of intangible assets other than goodwill]	Intangible assets, gross / at cost 2023-01-01
	3,671,921	465,975	-0	-0	4,137,896
	Increase (decrease) in intangible assets 2023-01-01 - 2023-12-31	Increase (decrease) in intangible assets 2023-01-01 - 2023-12-31	Increase (decrease) in intangible assets 2023-01-01 - 2023-12-31	Increase (decrease) in intangible assets 2023-01-01 - 2023-12-31	Increase (decrease) in intangible assets 2023-01-01 - 2023-12-31
	Intangible asset classes [Dimension] : Non-standard intangible asset class 1 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 2 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 3 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 4 [component of intangible assets other than goodwill]	
	1,013,353	-0	67,532	405,473	1,486,358
	Intangible assets, gross / at cost 2023-12-31	Intangible assets, gross / at cost 2023-12-31	Intangible assets, gross / at cost 2023-12-31	Intangible assets, gross / at cost 2023-12-31	Intangible assets, gross / at cost 2023-12-31
	Intangible asset classes [Dimension] : Non-standard intangible asset class 1 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 2 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 3 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 4 [component of intangible assets other than goodwill]	
	4,685,274	465,975	67,532	405,473	5,624,254
	(Accumulated amortisation, not including impairment, intangible assets 2023-01-01	(Accumulated amortisation, not including impairment, intangible assets 2023-01-01	(Accumulated amortisation, not including impairment, intangible assets 2023-01-01	(Accumulated amortisation, not including impairment, intangible assets 2023-01-01	(Accumulated amortisation, not including impairment, intangible assets 2023-01-01
	Intangible asset classes [Dimension] : Non-standard intangible asset class 1 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 2 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 3 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 4 [component of intangible assets other than goodwill]	
	(Minus) 1,051,434	(Minus) 465,975	-0	-0	(Minus) 1,517,409
	(Increase from amortisation charge for the year, intangible assets 2023-01-01 - 2023-12-31	(Increase from amortisation charge for the year, intangible assets 2023-01-01 - 2023-12-31	(Increase from amortisation charge for the year, intangible assets 2023-01-01 - 2023-12-31	(Increase from amortisation charge for the year, intangible assets 2023-01-01 - 2023-12-31	(Increase from amortisation charge for the year, intangible assets 2023-01-01 - 2023-12-31
	Intangible asset classes [Dimension] : Non-standard intangible asset class 1 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 2 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 3 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 4 [component of intangible assets other than goodwill]	
	(Minus) 1,228,639	-0	(Minus) 6,347	(Minus) 61,576	(Minus) 1,296,562
	(Accumulated amortisation, not including impairment, intangible assets 2023-12-31	(Accumulated amortisation, not including impairment, intangible assets 2023-12-31	(Accumulated amortisation, not including impairment, intangible assets 2023-12-31	(Accumulated amortisation, not including impairment, intangible assets 2023-12-31	(Accumulated amortisation, not including impairment, intangible assets 2023-12-31
	Intangible asset classes [Dimension] : Non-standard intangible asset class 1 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 2 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 3 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 4 [component of intangible assets other than goodwill]	
	2,280,073	(Minus) 465,975	(Minus) 6,347	(Minus) 61,576	(Minus) 2,813,971
	Intangible assets 2023-12-31	Intangible assets 2023-12-31	Intangible assets 2023-12-31	Intangible assets 2023-12-31	Intangible assets 2023-12-31
	Intangible asset classes [Dimension] : Non-standard intangible asset class 1 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 2 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 3 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 4 [component of intangible assets other than goodwill]	
	2,405,201	-0	61,185	343,897	2,810,283
	Intangible assets 2022-12-31	Intangible assets 2022-12-31	Intangible assets 2022-12-31	Intangible assets 2022-12-31	Intangible assets 2022-12-31
	Intangible asset classes [Dimension] : Non-standard intangible asset class 1 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 2 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 3 [component of intangible assets other than goodwill]	Intangible asset classes [Dimension] : Non-standard intangible asset class 4 [component of intangible assets other than goodwill]	
	2,620,487	-0	-0	-0	2,620,487

Office and other equipment
€

Computer equipment
€

Leasehold improvement
€

Total
€

At 1 January 2022	Property, plant and equipment, gross / at cost 2023-01-01			
	Property, plant and equipment classes [Dimension] : Non-standard PPE class 1 [component of total property, plant and equipment] 34,692	Property, plant and equipment, gross / at cost 2023-01-01	Property, plant and equipment classes [Dimension] : Computer equipment 396,276	Property, plant and equipment, gross / at cost 2023-01-01
Additions	Property, plant and equipment classes [Dimension] : Non-standard PPE class 1 [component of total property, plant and equipment] 3,282	Property, plant and equipment classes [Dimension] : Computer equipment 41,523	Property, plant and equipment classes [Dimension] : Leasehold improvements 11,155	Property, plant and equipment, gross / at cost 2023-01-01 513,583
	Property, plant and equipment, gross / at cost 2023-12-31	Property, plant and equipment, gross / at cost 2023-12-31	Property, plant and equipment classes [Dimension] : Computer equipment 437,799	Property, plant and equipment, gross / at cost 2023-12-31
At 31 December 2023	Property, plant and equipment classes [Dimension] : Non-standard PPE class 1 [component of total property, plant and equipment] 37,974	Property, plant and equipment classes [Dimension] : Computer equipment 437,799	Property, plant and equipment classes [Dimension] : Leasehold improvements 93,770	Property, plant and equipment, gross / at cost 2023-12-31 569,543
Depreciation:				
At 1 January 2023	Accumulated depreciation, not including impairment, property, plant and equipment 2022-12-31	Accumulated depreciation, not including impairment, property, plant and equipment 2022-12-31	Accumulated depreciation, not including impairment, property, plant and equipment 2023-01-01	Accumulated depreciation, not including impairment, property, plant and equipment 2023-01-01 317,427
	Property, plant and equipment classes [Dimension] : Non-standard PPE class 1 [component of total property, plant and equipment] 25,036	Property, plant and equipment classes [Dimension] : Computer equipment 278,620	Property, plant and equipment classes [Dimension] : Leasehold improvements 13,771	
Charge	Increase from depreciation charge for the year, property, plant and equipment 2023-01-01 - 2023-12-31	Increase from depreciation charge for the year, property, plant and equipment 2023-01-01 - 2023-12-31	Increase from depreciation charge for the year, property, plant and equipment 2023-01-01 - 2023-12-31	Increase from depreciation charge for the year, property, plant and equipment 2023-01-01 - 2023-12-31 101,335
	Property, plant and equipment classes [Dimension] : Non-standard PPE class 1 [component of total property, plant and equipment] 7,591	Property, plant and equipment classes [Dimension] : Computer equipment 75,548	Property, plant and equipment classes [Dimension] : Leasehold improvements 18,196	
At 31 December 2023	Accumulated depreciation, not including impairment, property, plant and equipment 2023-12-31	Accumulated depreciation, not including impairment, property, plant and equipment 2023-12-31	Accumulated depreciation, not including impairment, property, plant and equipment 2023-12-31	Accumulated depreciation, not including impairment, property, plant and equipment 2023-12-31 418,762
	Property, plant and equipment classes [Dimension] : Non-standard PPE class 1 [component of total property, plant and equipment] 32,627	Property, plant and equipment classes [Dimension] : Computer equipment 354,168	Property, plant and equipment classes [Dimension] : Leasehold improvements 31,967	
Net book value at 31 December 2023	Property, plant and equipment classes [Dimension] : Non-standard PPE class 1 [component of total property, plant and equipment] 5,347	Property, plant and equipment classes [Dimension] : Computer equipment 83,631	Property, plant and equipment classes [Dimension] : Leasehold improvements 61,803	Property, plant and equipment, gross / at cost 2023-12-31 150,781

date on the entire should be 31/12/2022

Net book value at 31 December 2022

Property, plant and equipment 2022-12-31	Property, plant and equipment 2022-12-31	Property, plant and equipment 2022-12-31	Property, plant and equipment 2022-12-31
Property, plant and equipment classes [Dimension] : Non-standard PPE class 1	Property, plant and equipment classes [Dimension] : Computer equipment	Property, plant and equipment classes [Dimension] : Leasehold improvements	Property, plant and equipment 2022-12-31
[component of total 656]	117,656	68,844	196,156

add current financial instruments dimension

10. TRADE AND OTHER RECEIVABLES

	2023	2022
	€	€
Trade debtors / trade receivables 2023-12-31	472,420	Trade debtors / trade receivables 2022-12-31 682,869
Amounts owed by group undertakings 2023-12-31	1,279,834	Amounts owed by group undertakings 2022-12-31 819,756
Prepayments and accrued income 2023-12-31	682,077	Prepayments and accrued income 2022-12-31 528,915
Other debtors 2023-12-31	695,976	Other debtors 2022-12-31 393,903
	2023-12-31 3,130,307	Debtors 2022-12-31 2,425,443

The amounts owed by group undertakings are interest free and repayable on demand.

11. CREDITORS (amounts due within one year)

	2023	2022
	€	€
Accounts payable	Trade creditors / trade payables 2023-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 609,639	Trade creditors / trade payables 2022-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 587,240
	Amounts owed to group undertakings 2023-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 9,017,612	Amounts owed to group undertakings 2022-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 9,769,627
Secured bank loan (Note 14)	Bank borrowings and overdrafts 2023-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 126,343	Bank borrowings and overdrafts 2022-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 122,343
Finance lease (Note 15)	Finance lease liabilities, present value, total 2023-12-31 Financial instrument current and non-current [Dimension] : Non-current financial instruments 58,986	Finance lease liabilities, present value, total 2022-12-31 Financial instrument current and non-current [Dimension] : Non-current financial instruments 65,907
PAYE and social welfare	Other taxation and social security, payable 2023-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 311,956	Other taxation and social security, payable 2022-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 780,397
VAT	Value-added tax, payable 2023-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 70,618	Value-added tax, payable 2022-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 345,695
Accruals	Accrued liabilities 2023-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 599,106	Accrued liabilities 2022-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 652,433
Deferred income	Deferred income 2023-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 974,358	Deferred income 2022-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 997,956
	Financial instrument current and non-current [Dimension] : Current financial instruments 11,768,618	Creditors 2022-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 13,321,598

The amounts owed to group undertakings are interest free and repayable on demand.

12. CREDITORS (amounts due greater than one year)

	2023	2022
	€	€
Secured bank loan (Note 14)	Bank borrowings and overdrafts 2023-12-31 Financial instrument current and non-current [Dimension] : Non-current financial instruments 416,148	Bank borrowings and overdrafts 2022-12-31 Financial instrument current and non-current [Dimension] : Non-current financial instruments 538,075
Finance lease (Note 15)	Finance lease liabilities, present value, total 2023-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 43,863	Finance lease liabilities, present value, total 2022-12-31 Financial instrument current and non-current [Dimension] : Current financial instruments 67,277
PAYE and social welfare	Other taxation and social security, payable 2023-12-31 Financial instrument current and non-current [Dimension] : Non-current financial instruments 382,411	Other taxation and social security, payable 2022-12-31 Financial instrument current and non-current [Dimension] : Non-current financial instruments 100,791
	Creditors 2023-12-31 Financial instrument current and non-current [Dimension] : Non-current financial instruments 842,422	Creditors 2022-12-31 Financial instrument current and non-current [Dimension] : Non-current financial instruments 706,143

13. SHARE CAPITAL

2023 € 2022 €

Authorised share capital:

1,000,000 Description of share type 2023-01-01 - 2023-12-31 ordinary shares of € Par value of share 2023-01-01 - 2023-12-31 Entity share classes [Dimension] : Ordinary share class 1 1 each

Equity 2023-12-31 Equity classes [Dimension] : Share capital, ordinary shares 1,000,000

Equity 2022-12-31 Equity classes [Dimension] : Share capital, ordinary shares 1,000,000

Allotted, called up and fully paid share capital:

Number of shares issued and fully paid 2023-12-31 100 Description of share type 2023-01-01 - 2023-12-31 Entity share classes [Dimension] : All ordinary shares ordinary shares of € Par value of share 2023-01-01 - 2023-12-31 1 each

Equity 2023-12-31 Equity classes [Dimension] : Share capital, ordinary share class 1 100

Equity 2022-12-31 Equity classes [Dimension] : Share capital, ordinary share class 1 100

14. BANK LOAN

	creditors free text	2022
Secured bank loan	Bank borrowings 2023-12-31 542,491	Bank borrowings 2022-12-31 660,418

Description of specific bank loan, including rate and repayment date 2023-01-01 - 2023-12-31 x-Material bank loan grouping [Dimension] : 11 In 2020 the company entered into a loan agreement with Bank for an amount of €1,000,000. The interest rate per the agreement is set at 3.2%, with interest paid in arrears on a monthly basis. The loan facility matures in 2028.

The directors monitor covenant compliance throughout each financial year. While the financial covenants pertaining to the external loan were in technical breach during the year driven by ongoing growth investment, the company obtained a waiver in respect of same as at the balance sheet date.

15. FINANCE LEASE

The company leases some of its computer and IT equipment. The total future minimum lease payments under finance lease agreements are as follows:

	Finance lease payments owing, minimum / gross with respective dimension	2023	2022
Not later than one year		€ 58,986	€ 65,907
Between one and two years		36,770	44,748
Between two and five years		7,093	22,530
		104,502	133,185

16. SHARE OPTION RESERVE

Senior executives of the company participate in a share incentive scheme operated by the parent company Company1, providing shares in the parent company. The exercise price for these options is €nil. The vesting period for these options is 4 year and a failure to serve for the company for the vesting period causes the options to lapse.

The amount of expense recognised for share-based payments in respect of employee services received during the year to 31 December 2023 is €293,534 (2022: €136,705).

The following table illustrates the number and weighted average exercise prices (WAEP) of, and movements in, share options during the year.

	2023	2023	2022	2022
			No.	WAEP
Balance at the beginning of the year	49		-	-
Granted during the year	27		495,000	-
Balance at the end of the year	76		495,000	-

17. CAPITAL COMMITMENTS

There were no capital commitments at the end ended 31 December 2023 (2022: €1,000,000).

As at the year end the company has entered into a bank guarantee for convertible loan notes, the amount of the financial guarantee is €1,000,000 (2022: €1,000,000).

18. RELATED PARTY TRANSACTIONS

ID-N-20 Description of capital commitments 2023-01-01 - 2023-12-31 During the year the company provided and received services to the companies listed below and shareholder of the related companies below. The services were provided and received from a director, Director 1.

	remove tag on this column	tag this with column income from related parties
Related party	Type of transaction	Transaction amount 2023 2022
		Balance owned by related party 2023 2022

Related1

Recharge of services

Balances /
amounts owed
by related
parties 2023-12-31
Related parties
[Dimension] :
Other group member 1.
Related party transaction type
[Dimension] :
Other transaction type 1
-0

Balances /
amounts owed by
related parties
2022-12-31
Related parties
[Dimension] :
Other group member 1.
Related party transaction type
[Dimension] :
Other transaction type 1
574

Balances /
amounts owed by
related parties
2023-12-31
Related parties
[Dimension] :
Other group member 1
-0

Balances / amounts
owed by related
parties 2022-12-31
Related parties
[Dimension] : Other
group member 1
-0

Related2

Recharge of services

Balances /
amounts owed
by related
parties 2023-12-31
Related parties
[Dimension] :
Other group member 2.
Related party transaction type
[Dimension] :
Other transaction type 2
-0

Balances /
amounts owed by
related parties
2022-12-31
Related parties
[Dimension] :
Other group member 2.
Related party transaction type
[Dimension] :
Other transaction type 2
9,621

Balances /
amounts owed by
related parties
2023-12-31
Related parties
[Dimension] :
Other group member 2
-0

Balances / amounts
owed by related
parties 2022-12-31
Related parties
[Dimension] : Other
group member 2
22,367

Related3

Recharge of services

Balances /
amounts owed
by related
parties 2023-12-31
Related parties
[Dimension] :
Other group member 3.
Related party transaction type
[Dimension] :
Other transaction type 3
-0

Balances /
amounts owed by
related parties
2022-12-31
Related parties
[Dimension] :
Other group member 3.
Related party transaction type
[Dimension] :
Other transaction type 3
1,971

Balances /
amounts owed by
related parties
2023-12-31
Related parties
[Dimension] :
Other group member 3
-0

Balances / amounts
owed by related
parties 2022-12-31
Related parties
[Dimension] : Other
group member 3
1,046

Related party

Type of transaction

Transaction amount
2023 2022

Balance owned to related party
2023 2022

Name or description of related party
[if not defined by another tag] 2023-01-01 - 2023-12-31
[Dimension] : Related parties
Related4

Tag transaction amount
with income from
related party

Name or description of related party
[if not defined by another tag] 2023-01-01 - 2023-12-31
[Dimension] : Related party transaction type 1
Flu vaccinations
Related5

Balances /
amounts owed by
related parties
2023-12-31
Related parties
[Dimension] :
Other group member 1.
Related party transaction type
[Dimension] :
Other transaction type 1
-0

Balances /
amounts owed by
related parties
2022-12-31
Related parties
[Dimension] :
Other group member 1.
Related party transaction type
[Dimension] :
Other transaction type 1
22,618

Balances /
amounts owed to
related parties
2023-12-31
Related parties
[Dimension] :
Other group member 1
Minus -0

Balances / amounts
owed to related
parties 2022-12-31
Related parties
[Dimension] : Other
group member 1
-0

remove this tag

Name or description of related party
[if not defined by another tag] 2023-01-01 - 2023-12-31
[Dimension] : Other group member 2
Related5

Name or description of related party
[if not defined by another tag] 2023-01-01 - 2023-12-31
[Dimension] : Related party transaction type 2
Purchase of external wellness experts

(Balances /
amounts owed to
related parties
2023-12-31
Related parties
[Dimension] :
Other group member 2.
Related party transaction type
[Dimension] :
Other transaction type 2
792)

(Balances /
amounts owed to
related parties
2022-12-31
Related parties
[Dimension] :
Other group member 2.
Related party transaction type
[Dimension] :
Other transaction type 2
2400)

Balances /
amounts owed to
related parties
2023-12-31
Related parties
[Dimension] :
Other group member 2
Minus -0

Balances / amounts
owed to related
parties 2022-12-31
Related parties
[Dimension] : Other
group member 2
Minus 7,478

Payments to related
parties with respective
dimension

signage

	Wages and salaries	2023-01-01 - 2023-12-31	Wages and salaries	2022-01-01 - 2022-12-31
	Expense type [Dimension]		Expense type [Dimension]	
Office Wages	: Administrative expenses	4,105,283	Administrative expenses	3,543,643
	DPL Staff costs / employee benefits		DPL Staff costs / employee benefits	
Total Staff Costs	expense	2023-01-01 - 2023-12-31 4,363,938	expense	2022-01-01 - 2022-12-31 3,923,983
	Rent, rates and services costs	2023-01-01 - 2023-12-31 159,907	Rent, rates and services costs	2022-01-01 - 2022-12-31 168,212
Rent & Rates	Insurance costs	2023-01-01 - 2023-12-31 130,984	Insurance costs	2022-01-01 - 2022-12-31 119,066
Insurance	Utilities costs	2023-01-01 - 2023-12-31 8,746	Utilities costs	2022-01-01 - 2022-12-31 11,232
Light & Heat	Cleaning costs	2023-01-01 - 2023-12-31 13,397	Cleaning costs	2022-01-01 - 2022-12-31 8,349
Cleaning	Other repairs and maintenance expense	2023-01-01 - 2023-12-31 4,673	Other repairs and maintenance expense	2022-01-01 - 2022-12-31 3,000
Repairs and Renewals	Travel and subsistence costs	2023-01-01 - 2023-12-31 -0	Travel and subsistence costs	2022-01-01 - 2022-12-31 0
Motor, travel and subsistence expenses	Other costs	2023-01-01 - 2023-12-31	Other costs	2022-01-01 - 2022-12-31
	Expense type [Dimension]		Expense type [Dimension]	
	: Administrative expenses	0	Administrative expenses	0
Canteen	(Freight and haulage costs	2023-01-01 - 2023-12-31 (Minus) 5,544	Freight and haulage costs	2022-01-01 - 2022-12-31 6,156
Couriers	Printing, postage and stationery costs	2023-01-01 - 2023-12-31 1,692	Printing, postage and stationery costs	2022-01-01 - 2022-12-31 2,763
Printing, Stationary and Advertising	Telecommunications costs	2023-01-01 - 2023-12-31 318,030	Telecommunications costs	2022-01-01 - 2022-12-31 332,394
Telephone and Postage	Total operating lease payments	2023-01-01 - 2023-12-31 7,937	Total operating lease payments	2022-01-01 - 2022-12-31 5,816
Lease Charge	Training costs	2023-01-01 - 2023-12-31 15,238	Training costs	2022-01-01 - 2022-12-31 385
Training	Legal fees	2023-01-01 - 2023-12-31 41,006	Legal fees	2022-01-01 - 2022-12-31 188,914
Legal Fees	Other entertaining costs	2023-01-01 - 2023-12-31 7,170	Other entertaining costs	2022-01-01 - 2022-12-31 14,437
Entertaining Expenses	Audit and accountancy costs	2023-01-01 - 2023-12-31 33,000	Audit and accountancy costs	2022-01-01 - 2022-12-31 0
Audit and Accountancy	- Bad debts and impairment losses	2023-01-01 - 2023-12-31 57,241	- Bad debts and impairment losses	2022-01-01 - 2022-12-31 (Minus) 28,875
Bad Debts	Turnover / revenue	2023-01-01 - 2023-12-31	Turnover / revenue	2022-01-01 - 2022-12-31
	Expense type [Dimension]		Expense type [Dimension]	
	: Administrative expenses	212,279	Administrative expenses	466,991
Sundries	DPL Subcontractor costs	2023-01-01 - 2023-12-31 120,667	DPL Subcontractor costs	2022-01-01 - 2022-12-31 200,735
Sub-contractors	Subscriptions costs	2023-01-01 - 2023-12-31 476,143	Subscriptions costs	2022-01-01 - 2022-12-31 451,779
Subscriptions				

remove this tag

description of activity

tag this with other costs

Depreciation	Depreciation expense, property, plant and equipment	2023-01-01 - 2023-12-31	1,397,898	Depreciation expense, property, plant and equipment	2022-01-01 - 2022-12-31	626,336
Bank charges	Bank charges	2023-01-01 - 2023-12-31	4,711	Bank charges	2022-01-01 - 2022-12-31	5,341
Profit / (loss) before tax	(DPL Profit (loss) before tax	2023-01-01 - 2023-12-31	1,963,025	(DPL Profit (loss) before tax	2022-01-01 - 2022-12-31	2,830,365
Shareholder's Funds						

Hidden iXBRL Tags:

Principal currency used in business report	2023-01-01 - 2023-12-31	Currencies [Dimension] : Euro
Accounting standards applied	2023-01-01 - 2023-12-31	Accounting standards [Dimension] : FRS 102
Report period	2023-01-01 - 2023-12-31	
Report principal language	2023-01-01 - 2023-12-31	
Main industry sector	2023-01-01 - 2023-12-31	Main industry sector [Dimension] : S - Other service activities
Accounting standards applied matches taxonomy entry-point [true/false]	2023-01-01 - 2023-12-31	true
Country of formation or incorporation	2023-01-01 - 2023-12-31	Countries and regions [Dimension] : Ireland
Entity is dormant [true/false]	2023-01-01 - 2023-12-31	false
Legal form of entity	2023-01-01 - 2023-12-31	Legal form of entity [Dimension] : Private limited company, Ltd
Accounts type	2023-01-01 - 2023-12-31	Accounts type [Dimension] : Full accounts
Director signing Directors' Report	2023-01-01 - 2023-12-31	Entity officers [Dimension] : Director 1
Director signing Directors' Report	2023-01-01 - 2023-12-31	Entity officers [Dimension] : Director 2
Director signing financial statements	2023-01-01 - 2023-12-31	Entity officers [Dimension] : Director 1
Director signing financial statements	2023-01-01 - 2023-12-31	Entity officers [Dimension] : Director 2
Entity has claimed exemption from presenting a cash flow statement and notes in line with FRS 102 1.12(b) [true/false]	2023-01-01 - 2023-12-31	true
Financial statements are prepared on going-concern basis [true/false]	2023-01-01 - 2023-12-31	true
Start date for period covered by report	2023-12-31	2023-01-01
Name of production software	2023-01-01 - 2023-12-31	Seahorse
Version of production software	2023-01-01 - 2023-12-31	1.83.0