

## Legal costs / settlements

In cases where cumulative legal costs incurred in the year of account exceed €50,000, the total costs for 2024 were €852k (2023: -€67k).

This figure is inclusive of both legal fees €852k (2023: -€258k) and compensation paid €nil (2023: €191k) and a provision for amounts not yet paid but expected to be payable.

The cost recorded in the Income Statement includes provision for all open and unsettled litigation cases, net of amounts to be recovered from insurers.

The costs include non-recoverable VAT. This does not include expenditure incurred in relation to general legal advice as this is included in consultancy costs above. The credit in 2023 is due to the release of provisions that year.

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs, settlements, conciliation, and arbitration proceedings. This does not include expenditure incurred in relation to general legal advice, as this is included in consultancy costs above.

	<b>2024</b>	<b>2023</b>
	<b>€'000</b>	<b>€'000</b>
Legal fees & costs	852	(258)
Settlements	-	191
Total	852	(67)
Number of legal cases	20	28