

IIBA IRELAND CHAPTER COMPANY LIMITED BY GUARANTEE

Date of Incorporation

10 AUGUST 2021

Abridged Unaudited Financial Statements

for the financial period ended 10 FEBRUARY 2026

IIBA IRELAND CHAPTER COMPANY LIMITED BY GUARANTEE

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IIBA IRELAND CHAPTER COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

as at 10 FEBRUARY 2026

	FEBRUARY 26
	€
Current assets	5,655
Creditors: amounts falling due within one year	(65)
Net Current assets	5,590
Total Assets less Current Liabilities	5,590
Accruals and deferred income	(0)
Net Assets	5,590
Reserves	0

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We, as Directors of IIBA IRELAND CHAPTER COMPANY LIMITED BY GUARANTEE, state that –

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- (c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) we acknowledge the company's obligation under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities, and financial position of the company at the end of its financial year and of its profit or loss for such a financial period and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 10th of February 2026 and signed on its behalf by:

JAMES DEAN
Director



JOÃO DE OLIVEIRA
Director



IIBA IRELAND CHAPTER COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 10 FEBRUARY 2026

1. GENERAL INFORMATION

IIBA IRELAND CHAPTER COMPANY LIMITED BY GUARANTEE is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 701284 and the address of the registered office is 13 ELDER HEATH GREEN, KILTIPPER, TALLAGHT, DUBLIN, Dublin 24, D24 EE0Y, IRELAND. The financial statements are prepared in euro, which is the functional currency of the company.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

BASIS OF PREPARATION

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied is their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period and has applied the rules of the "Micro Companies Regime" in accordance with section 280E of the Companies Act 2014 and FRS 105.

INCOME

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

TRADE AND OTHER CREDITORS

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

TAXATION

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

3. APPROPRIATION OF INCOME STATEMENT

	FEB 26
	€
Surplus brought forward	-
Surplus for the financial period	5,590
Retained surplus carried forward	5,590

4. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the financial period-end.

5. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 10th of February 2026.