

Registered number: 366686

US-IRELAND ALLIANCE COMPANY LIMITED BY GUARANTEE
(A company limited by guarantee)

ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

US-IRELAND ALLIANCE COMPANY LIMITED BY GUARANTEE
(A company limited by guarantee)

COMPANY INFORMATION

Directors	Trina Vargo (American) Gerry McCrory Ruth Shipsey Joseph O'Malley Brian Barrington
Company secretary	Joseph O'Malley
Registered number	366686
Registered office	Lavery House Earlsfort Terrace Dublin Dublin
Independent auditor	Woods and Partners Limited Chartered Accountants and Registered Auditor 7 Clanwilliam Square Dublin 2
Solicitors	Hayes Solicitors Lavery House Earlsfort Terrace Dublin 02 D02 T625

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US-IRELAND ALLIANCE COMPANY LIMITED BY GUARANTEE
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**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF US-IRELAND ALLIANCE
COMPANY LIMITED BY GUARANTEE
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014**

On 18 September 2025 we reported as auditor of US-Ireland Alliance Company Limited by Guarantee to the directors of the Company on the abridged financial statements for the year ended 31 December 2023 on pages 5 to 10 and our report was as follows:

We have examined:

- (i) the abridged financial statements for the year ended 31 December 2023 on pages 5 to 10 which the directors of US-Ireland Alliance Company Limited by Guarantee propose to annex to the Annual return of the Company; and
- (ii) the financial statements to be laid before the Annual general meeting which form the basis for those abridged financial statements.

Respective responsibilities of Directors and Auditor

It is your responsibility to prepare the abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under Section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the Company and that those abridged financial statements have been properly prepared pursuant to Section 353 of that Act (exemptions available for small companies) and to report our opinion to you.

This report is made solely to the directors in accordance with Section 356 of the Companies Act 2014. Our work was undertaken so that we might state to the directors those matters we are required to state to them in our report under Section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the Company is entitled to annex abridged financial statements to the Annual return of the Company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion on financial statements

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the Annual return of the Company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available for small sized companies).

Other information

On 18 September 2025 we reported as auditor of US-Ireland Alliance Company Limited by Guarantee to the members on the Company's financial statements for the year ended 31 December 2023 to be laid before its Annual general meeting and our report was as follows:

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**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF US-IRELAND ALLIANCE
COMPANY LIMITED BY GUARANTEE (CONTINUED)**
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

"We have audited the financial statements of US-Ireland Alliance Company Limited by Guarantee (the 'Company') for the year ended 31 December 2023, which comprise the Statement of financial position, the Statement of changes in equity and the notes to the financial statements, including a 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2023 and of its result for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are 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 the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 8 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF US-IRELAND ALLIANCE
COMPANY LIMITED BY GUARANTEE (CONTINUED)**
PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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.

Opinion on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which I am required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities and restrictions on use

Responsibilities of directors

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 the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE MEMBERS OF US-IRELAND ALLIANCE
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PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

Auditors' 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>. This description forms part of our Auditor's report."

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

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Conor Woods

Conor Woods FCA

For and on behalf of

Woods and Partners Limited

Chartered Accountants and Registered Auditor

7 Clanwilliam Square

Dublin 2

18 September 2025

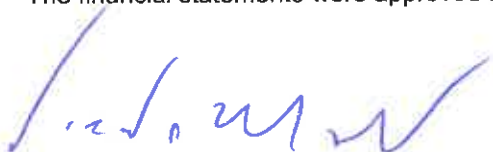
US-IRELAND ALLIANCE COMPANY LIMITED BY GUARANTEE
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ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

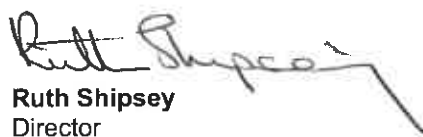
	Note	2023 €	2022 €
Total assets less current liabilities		-	-
Net assets		-	-
Capital and reserves			
Shareholders' funds		-	-

We, as directors of US-Ireland Alliance Company Limited by Guarantee, state that:
The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:



Joseph O'Malley
Director



Ruth Shipsey
Director

Date: 18 September 2025

The notes on pages 8 to 10 form part of these financial statements.

US-IRELAND ALLIANCE COMPANY LIMITED BY GUARANTEE
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STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2023

	Total equity
	€
Other comprehensive income for the year	<u>-</u>
Total comprehensive income for the year	<u>-</u>
Total transactions with owners	<u>-</u>
	<u>-</u>

The notes on pages 8 to 10 form part of these financial statements.

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STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2022

	Total equity
	€
Other comprehensive income for the year	<u>-</u>
Total comprehensive income for the year	<u>-</u>
Total transactions with owners	<u>-</u>

The notes on pages 8 to 10 form part of these financial statements.

US-IRELAND ALLIANCE COMPANY LIMITED BY GUARANTEE
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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

These financial statements comprising the Statement of financial position, the Statement of changes in equity and the related notes constitute the abridged financial statements of US-Ireland Alliance for the financial year ended 31 December 2023.

US-Ireland Alliance is a company limited by gurantee (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland under the company number 366686. The registered office is Lavery House Earlsfort Terrace, Dublin 2, D02 T625, Ireland.

The Principal activity of the company continued to that of a dormant company.

Currency

The financial statements have been prepared in Euro (€) which is the functional currency of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

2.2 Going concern

The directors are confident that for a period of at least twelve months from date of approval of the financial statements that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis, the directors consider it appropriate to prepare the financial statements on the going concern basis.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Judgments in applying accounting policies and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The directors consider the accounting estimates and assumptions below to be its critical accounting judgments and estimates.

Critical Judgements

The directors are of the view that there are no judgments in applying their accounting policies that have had a significant effect on the amounts recognised in the financial statements

Key sources of estimation uncertainty

The directors are of the view that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

4. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2022 - €NIL).

5. Company status

The company is limited by guarantee and consequently does not have share capital. Each member of the Company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding €1 for the debts and liabilities contracted before he/she ceases to be a member.

6. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 December 2023.

No members of the board of directors received any remuneration or expenses during the year (2022: €Nil). No member of the board of directors or other person related to the charity had any personal interest in any contract or transaction entered into by the Company.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. Post balance sheet events

There are no significant events which have taken place since the year end that would result in adjustment to the financial statements or inclusion of a note.

8. Provisions available for audits of small entities

In common with many other businesses of our size and nature, we use our auditors to assist us in the preparation of the financial statements.

9. Approval of financial statements

The board of directors approved these financial statements for issue on 18 September 2025