

**ASSOCIATION OF EUROPEAN JOURNALISTS COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**30 JUNE 2025**

**ASSOCIATION OF EUROPEAN JOURNALISTS COMPANY LIMITED BY GUARANTEE**  
**(A company limited by guarantee)**

**DIRECTORS REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

The Directors present their report and unaudited financial statements for the financial year ending 30 June 2025.

**Directors' responsibilities statement**

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Association of Chartered Certified Accountants 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 financial year end date, the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- Select suitable accounting policies for the company's financial statements and then apply them consistently;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure 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. 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.

**Directors declaration on unaudited financial statements**

In relation to the financial statements as set out on pages

- The Director approves these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on a going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Joan Dillon FCCA all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period 30<sup>th</sup> June 2025.

**Principal activities**

The principal activity of the company is the holding of events for members for the discussion of current news topics.

**ASSOCIATION OF EUROPEAN JOURNALISTS COMPANY LIMITED BY GUARANTEE  
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**DIRECTORS REPORT (continued)  
FOR THE YEAR ENDED 30 JUNE 2025**

**Directors**

The directors who served during the year were:

Eileen Dunne  
Richard Moore

**Accounting records**


To ensure that proper books and accounting systems are kept in accordance with Section 202 Companies Act 1990, the directors have maintained appropriate computerised accounting systems. The company's accounting records are maintained at the company's registered office at Clifton House, Lower Fitzwilliam Street, Dublin 2.

**Post Balance Sheet Events**

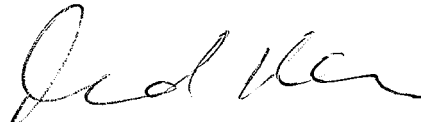
There have been no significant events affecting the company since the year end.

This report was approved by the board and signed on its behalf.

**Signed on behalf of the board.**

  
Eileen Dunne  
Director

Date 26/3/2026

  
Richard Moore  
Director

Date 26/3/26

**ASSOCIATION OF EUROPEAN JOURNALISTS COMPANY LIMITED BY GUARANTEE**  
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**ACCOUNTANTS REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS  
OF ASSOCIATION OF EUROPEAN JOURNALISTS COMPANY LIMITED BY GUARANTEE.**  
For the year ended 30 June 2025

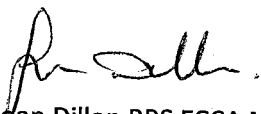
In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this 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 board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Association of Chartered Certified Accountants and have complied with the ethical guidance laid down by the Institute, Technical Factsheet 163 Exempt Companies – ACCA Accounts Preparation Report and ISRS 4410 International Standards, relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 30<sup>th</sup> June 2025 your duty under the Companies Act 2014 to ensure that the company has kept 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Jean Dillon BBS FCCA MBA  
3 Upper Clanbrassil Street  
Dublin D08 RT44

Date 30/3/26

**ASSOCIATION OF EUROPEAN JOURNALISTS COMPANY LIMITED BY GUARANTEE**  
**(A company limited by guarantee)**

**INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Turnover	9,190	7,215
Gross Profit	9,190	7,215
Administration expenses	<u>9,190</u>	<u>7,215</u>
<b>Profit for the year</b>	<b>0</b>	<b>0</b>

**ASSOCIATION OF EUROPEAN JOURNALISTS COMPANY LIMITED BY GUARANTEE**  
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**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	2025	2024
	€	€
Other comprehensive income		
Total Comprehensive income for the financial year		

Signed on behalf of the board



Eileen Dunne  
Director



Richard Moore  
Director

Date  
26/3/26

Date 26/3/26

**ASSOCIATION OF EUROPEAN JOURNALISTS COMPANY LIMITED BY GUARANTEE  
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**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2025**

	2025	2024
	€	€
<b>Current Assets</b>		
Debtors: amounts falling due within one year	0	0
Cash at bank	<u>7,813</u>	<u>7,183</u>
	7,813	7,183
<b>Creditors amounts falling due</b>		
<b>Within one year</b>	(7,813)	(7,183)
<b>Net Assets</b>	<b>0</b>	<b>0</b>
<b>Capital and reserves</b>		
<b>Capital and reserves</b>		
<b>Members funds</b>		

We, as directors of Association Of European Journalists Company Limited By Guarantee state that:

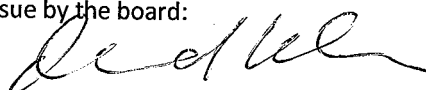
- The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- The company is availing itself of the exemption on the grounds that the specified in section 358 of the Companies Act 2014 are satisfied;
- The members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- We acknowledge the company's obligations 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company;
- The company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

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



Eileen Dunne  
Director  
Dated

26/3/2026



Richard Moore  
Director  
Dated

26/3/26

**ASSOCIATION OF EUROPEAN JOURNALISTS COMPANY LIMITED BY GUARANTEE  
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**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2025**

Total Equity  
€

At 1 July 2024

Total comprehensive income for the year

At 30 June 2025

The notes on pages 7 to 10 form part of these abridged financial statements.

**ASSOCIATION OF EUROPEAN JOURNALISTS COMPANY LIMITED BY GUARANTEE  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**1. General information**

Association of European Journalists Company Limited by Guarantee is engaged in the holding of events for members for the discussions of current new topics. The company's registered office is Clifton House, Lower Fitzwilliam Street, Dublin 2.

The Company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.

The financial statements are prepared in Euro, which is the functional currency of the entity

**2. Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

**Turnover**

Turnover represents amounts receivable for membership services and sponsorship.

**Cash and cash equivalents**

Cash is represented by cash in hand and deposits. Cash equivalents are readily convertible to known amounts of cash with insignificant risk of change in value.

**Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**Financial instruments**

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtor and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income statement.

Financial assets and liabilities are offset and the net amount reported in the Statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and liability simultaneously.

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

**3. Staff costs**

The company has no employees other than Directors, who do not receive any remuneration (2024 €Nil)

**4. Creditor: amounts falling due within one year**

	2025	2024
	€	€
<b>Other creditors</b>	<b>7,813</b>	<b>7,183</b>

**5. Company Status**

The Company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.

**6. Post Balance Sheet Events**

There have been no significant events affecting the company since the year end.

**7. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on

26/3/26