

Company Number: 160136

CHIROPRACTIC ASSOCIATION OF IRELAND
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

CHIROPRACTIC ASSOCIATION OF IRELAND CONTENTS

	Page
Balance Sheet	3
Notes to the Financial Statements	4 - 5

CHIROPRACTIC ASSOCIATION OF IRELAND BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	4	3,894	4,225
Cash and cash equivalents		471,989	415,561
		<u>475,883</u>	<u>419,786</u>
Creditors: amounts falling due within one year	5	(85,586)	(80,829)
Net Current Assets		<u>390,297</u>	<u>338,957</u>
Total Assets less Current Liabilities		<u>390,297</u>	<u>338,957</u>
Reserves			
Income and expenditure account	7	390,297	338,957
Members' Funds		<u>390,297</u>	<u>338,957</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of CHIROPRACTIC ASSOCIATION OF IRELAND, 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 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 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. 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 small companies' regime.

Approved by the board on 4 February 2026 and signed on its behalf by:

Dr Danielle Hurley
Director

Dr Benjamin Martin
Director

CHIROPRACTIC ASSOCIATION OF IRELAND

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

CHIROPRACTIC ASSOCIATION OF IRELAND is a company limited by guarantee incorporated in Ireland. The registered office of the company is 39 Clonard Street, Balbriggan, Co. Dublin which is also the principal place of business of the company. To gather all the chiropractors that, according to the Articles of Association, may become members, and to attend to the interests of the chiropractic profession, inside as well as outside the company and thus to work to develop chiropractic in the Republic of Ireland. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Revenue consists of membership subscriptions and other funds generated by voluntary activities in connection with advancing the interests of the members, such as the organisation of an annual conference.

Membership fees are cognised on an accruals basis.

Other income is accounted for when the company is entitled to such income and it is realised or when the ultimate cash realisation of which can be assessed with reasonable certainty.

International Affiliations

The CAI pays membership fees on to the European Chiropractic Union (ECU) and World Federation of Chiropractic (WFC). In this way membership of the CAI, confers membership of the ECU and WFC also. The fees paid by the CAI to these bodies are treated as an expense incurred on payment.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value which in this case is at cost.

Taxation and deferred taxation

The company operates for the mutual benefit of its members. Its surplus arises from an excess of members contributions over expenses and is taken to members' reserves.

It is the directors' opinion that as the surplus does not derive from a trade it is not subject to taxation.

3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

CHIROPRACTIC ASSOCIATION OF IRELAND

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

4. Debtors	2025	2024
	€	€
Prepayments	<u>3,894</u>	<u>4,225</u>
5. Creditors	2025	2024
Amounts falling due within one year	€	€
Accruals	8,158	5,397
Deferred Income	77,428	75,432
	<u>85,586</u>	<u>80,829</u>

6. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

7. Income and expenditure account

	2025	2024
	€	€
At 1 January 2025	338,957	280,113
Surplus for the financial year	51,340	58,844
At 31 December 2025	<u>390,297</u>	<u>338,957</u>

8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

9. Related party transactions

There was an amount of €37,102 (2024: €39,107) payable for the year to a related party as defined by Section 33.2 (a)(i) FRS 102, for administrative services.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 4 February 2026.