

Company registration number: 753906

Irish Families Through Surrogacy Company Limited by Guarantee

Unaudited financial statements

for the financial year ended 13 June 2025

Irish Families Through Surrogacy Company Limited by Guarantee

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Irish Families Through Surrogacy Company Limited by Guarantee

Director's report

The director presents his annual report and the unaudited financial statements of the company for the financial year ended 13 June 2025

Director

The names of the persons who at any time during the financial year were director of the company are as follows:

Ms Ciara Merrigan

Ms Catherine Wheatley

Ms Sara Reidy

Principal activities are supporting Irish Families gone through Surrogacy.

Dividends

During the financial year the director has not paid any dividends or recommended payment of a final dividend.

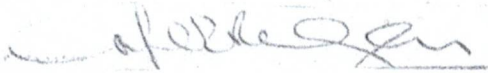
Directors and secretary and their interests

The director and the secretary, at the financial year end, had no interests in shares in, or debentures of, the company or any group undertaking of the company.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 about the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at.

This report was approved by the director of the company on 24 February 2026 and signed by:



Ms Ciara Merrigan
Director



Ms Sara Reidy
Director

Irish Families Through Surrogacy Company Limited by Guarantee

Director's responsibilities statement

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 and of 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 director is required to:

- select suitable accounting policies 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 director is 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is 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.

Irish Families Through Surrogacy Company Limited by Guarantee

Profit and loss account
Financial year ended 13 June 2025

| | Note | 2025 € |
|---|------|-----------------|
| Turnover | | 0 |
| Less Cost of Sales | | (0) |
| Gross profit | | <u>0</u> |
| Administrative expenses | | (0) |
| Operating profit/(loss) | | <u>0</u> |
| Profit/(loss) before taxation | | <u>0</u> |
| Tax on profit/(loss) | | (0) |
| Profit/(loss) for the financial year | | <u><u>0</u></u> |

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

Irish Families Through Surrogacy Company Limited by Guarantee

**Statement of income and retained earnings (continued)
Financial year ended 13 June 2025**

| | 2025 |
|---|-------------|
| | € |
| Profit/(loss) for the financial year | 0 |
| Retained earnings at the end of the financial year | <u>0</u> |

Irish Families Through Surrogacy Company Limited by Guarantee

**Balance sheet
As at 13 June 2025**

| | Note | 2025 € | € |
|--|------|-----------|-------|
| Fixed assets | | | |
| Tangible assets | 6 | 0 | |
| | | <hr/> | 0 |
| Current assets | | | |
| Debtors | 7 | 0 | |
| Cash at bank and in hand | | 0 | |
| | | <hr/> | |
| | | 0 | |
| Net current liabilities | | | 0 |
| Total assets less current liabilities | | | <hr/> |
| | | | 0 |
| Net assets | | | <hr/> |
| | | | <hr/> |
| Capital and reserves | | | 0 |
| Shareholders' funds | | | <hr/> |
| | | | 0 |

These 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'.

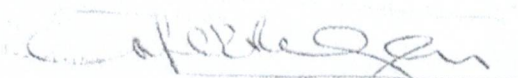
I, as director of **Irish Families Through Surrogacy Company Limited by Guarantee** state that:

Irish Families Through Surrogacy Company Limited by Guarantee

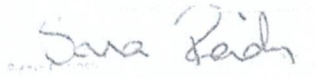
**Balance sheet
As at 13 June 2025**

- 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 conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders 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); and
- I 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.

These financial statements were approved by the director of the company on 24 February 2026 and signed by:



Ms Ciara Merrigan
Director



Ms Sara Reidy
Director

Irish Families Through Surrogacy Company Limited by Guarantee

Notes to the financial statements Financial year ended 13 June 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Office 1 Unit 17 Western, Parkway Business Centre, Ballymount Road, Dublin 12.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset because of a revaluation, is recognised in other comprehensive income, and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss

Irish Families Through Surrogacy Company Limited by Guarantee

Notes to the financial statements Financial year ended 13 June 2025

Depreciation

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Hire purchase and finance leases

Assets held under finance leases are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method

Irish Families Through Surrogacy Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 13 June 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, except for hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped based on similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Irish Families Through Surrogacy Company Limited by Guarantee

**Notes to the financial statements
Financial year ended 13 June 2025**

5. Directors remuneration

The director's aggregate remuneration was as follows:

| | 2025 |
|-----------------------|-------------|
| | € |
| Director Remuneration | (0) |
| | <hr/> |

6. Appropriations of profit and loss account

| | 2025 |
|---|----------------------|
| | € |
| Profit/(loss) for the financial year | 0 |
| At the end of the financial year | <hr/> 0 <hr/> |

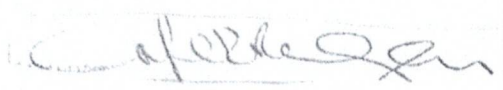
Irish Families Through Surrogacy Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 13 June 2025

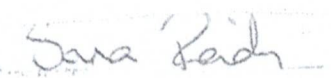
| | | |
|----|---------|-------|
| 7. | Bank | 2025 |
| | | € |
| | Bank | 0 |
| | | <hr/> |
| 8. | Debtors | 2025 |
| | | € |
| | Debtors | 0 |
| | | 0 |
| | | <hr/> |

9. Approval of financial statements

The board of directors approved these financial statements for issue on 24 February 2026.



Ms Ciara Merrigan
Director



Ms Sara Reidy
Director