
IRISH PROFESSIONAL FOOTBALLERS BENEVOLENT ASSOCIATION CLG
(A company limited by guarantee)

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD FROM INCORPORATION ON 19 JUNE 2024 TO 30 JUNE 2025

IRISH PROFESSIONAL FOOTBALLERS BENEVOLENT ASSOCIATION CLG
(A company limited by guarantee)

COMPANY INFORMATION

Directors	Martin Lawlor (appointed 19 June 2024) Harry McCue (appointed 19 June 2024)
Company secretary	Michael Byrne
Registered number	766222
Registered office	8 Droim na Coille Crt Ballyowen Lane Lucan Dublin
Accountants	Woods, Delaney and Partners Limited Chartered Accountants and Statutory Audit Firm Annefield House Dublin Road Portlaoise Co. Laois R32 Y6YF
Bankers	Allied Irish Bank Tallaght Dublin 24

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**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF IRISH PROFESSIONAL FOOTBALLERS BENEVOLENT ASSOCIATION
CLG
FOR THE PERIOD ENDED 30 JUNE 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Irish Professional Footballers Benevolent Association CLG for the Period ended 30 June 2025 which comprise the Statement of financial position, the Statement of changes in equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of directors of Irish Professional Footballers Benevolent Association CLG, as a body, in accordance with the terms of our engagement letter dated 17 December 2025. Our work has been undertaken solely so that we might compile the financial statements of Irish Professional Footballers Benevolent Association CLG 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 the Board of directors of Irish Professional Footballers Benevolent Association CLG, as a body, 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 Irish Professional Footballers Benevolent Association CLG and its Board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of financial position as at 30 June 2025 your duty to ensure that Irish Professional Footballers Benevolent Association CLG has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Irish Professional Footballers Benevolent Association CLG. You consider that Irish Professional Footballers Benevolent Association CLG is exempt from the statutory audit requirement for the Period.

We have not been instructed to carry out an audit of the financial statements of Irish Professional Footballers Benevolent Association CLG. 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.

Woods, Delaney and Partners Limited
Chartered Accountants and Statutory Audit Firm
Annefield House
Dublin Road
Portlaoise
Co. Laois
R32 Y6YF
30 January 2026

IRISH PROFESSIONAL FOOTBALLERS BENEVOLENT ASSOCIATION CLG
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ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	2025
	€
Current assets	
Cash at bank and in hand	60,213
	<hr/>
	60,213
Creditors: amounts falling due within one year	(3,760)
	<hr/>
Net current assets	56,453
	<hr/>
Total assets less current liabilities	56,453
	<hr/>
Net assets	56,453
	<hr/> <hr/>
Capital and reserves	
Profit and loss account	56,453
	<hr/>
Members funds	56,453
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We, as Directors of Irish Professional Footballers Benevolent Association CLG, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(e) 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 state of the assets, liabilities and financial position of the Company at the end of its financial Period and of its profit or loss for such a Period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.

(f) 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:

Harry McCue
Director

Martin Lawlor
Director

Date: 30 January 2026

Date: 30 January 2026

The notes on pages 4 to 6 form part of these financial statements.

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**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2025**

	Profit and loss account €	Total equity €
Comprehensive income for the Period		
Surplus for the Period	56,453	56,453
At 30 June 2025	<u>56,453</u>	<u>56,453</u>

The notes on pages 4 to 6 form part of these financial statements.

IRISH PROFESSIONAL FOOTBALLERS BENEVOLENT ASSOCIATION CLG
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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025

1. General information

Irish Professional Football Benevolent Association CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 8 Droim na Coille Crt, Ballyowen Lane, Lucan, Co. Dublin which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's report. The financial statements have been presented in EURO (€) which is also 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.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.3 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.4 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.

3. Employees

The Company has no employees other than the Directors, who did not receive any remuneration.

4. Cash and cash equivalents

	2025
	€
Cash at bank and in hand	60,213
	=====

5. Creditors: Amounts falling due within one year

	2025
	€
Accruals	3,760
	=====

6. Reserves

Profit and loss account

Includes all current period retained profit and losses.

7. 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.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2025

8. Approval of financial statements

The board of Directors approved these financial statements for issue on 30 January 2026