

Company registration number: 654956

**Falun Dafa (Ireland) Buddha Fa Study Association CLG
Trading as Falun Dafa (Ireland) Buddha Fa Study Association Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited abridged financial statements

for the financial year ended 11 August 2025

Falun Dafa (Ireland) Buddha Fa Study Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Contents

	Page
Directors responsibilities statement	1
Accountants report	2
Balance sheet	3
Notes to the abridged financial statements	4

Falun Dafa (Ireland) Buddha Fa Study Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 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 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 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 directors are 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 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.

Falun Dafa (Ireland) Buddha Fa Study Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Accountants' Report to the board of directors
on the Unaudited abridged financial statements of Falun Dafa (Ireland) Buddha Fa Study Association

In accordance with the engagement letter dated 9 March 2026, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the , 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 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 balance sheet for the financial year ended 11 August 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 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.

PT O'Farell & Co
Chartered Accountants & Statutory Auditors

Castlemaine St
Athlone
Westmeath

10 March 2026

Falun Dafa (Ireland) Buddha Fa Study Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Balance sheet
As at 11 August 2025

		2025		2024	
	Note	€	€	€	€
Creditors: amounts falling due within one year	4	(4,917)		(4,917)	
Net current liabilities			(4,917)		(4,917)
Total assets less current liabilities			(4,917)		(4,917)
Net liabilities			<u>(4,917)</u>		<u>(4,917)</u>
Capital and reserves					
Profit and loss account			(4,917)		(4,917)
Members deficit			<u>(4,917)</u>		<u>(4,917)</u>

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

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

We, as directors of Falun Dafa (Ireland) Buddha Fa Study Association CLG state that:

- the company is availing itself of the exemption provided for by Chapter 16 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 365(2) of the Companies Act 2014 are satisfied;
- We acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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;
- We hereby certify that We have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company; and
- 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 abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Shuting Liu
 Director

Sheng Bi
 Director

10/03/2026

Falun Dafa (Ireland) Buddha Fa Study Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the abridged financial statements
Financial year ended 11 August 2025

1. 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.

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company incurred no significant transactions during the current financial year or prior financial year.

2. Limited by guarantee

This is a company limited by guarantee, not having a share capital. 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 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 €2.

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(4,917)	(3,421)
Profit/(loss) for the financial year	-	(1,496)
At the end of the financial year	<u>(4,917)</u>	<u>(4,917)</u>

4. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	3,421	3,421
Accruals	1,496	1,496
	<u>4,917</u>	<u>4,917</u>

5. Approval of financial statements

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