



Company Number:

English Language Education Ireland Company Limited by Guarantee

Directors' Report and Unaudited Financial Statements

for the financial year ended 30 September 2023

English Language Education Ireland Company Limited by Guarantee

CONTENTS

	Page
Directors and Other Information	3
Directors' Report	4 - 5
Directors' Responsibilities Statement	6
Accountants' Report	7
Income and Expenditure Account	8
Balance Sheet	9
Notes to the Financial Statements	10 - 11
Supplementary Information on Income and Expenditure Account	13

English Language Education Ireland Company Limited by Guarantee

DIRECTORS AND OTHER INFORMATION

Directors

Celeste Rowland
Oliver Lyons
David Niland
Michael B McGarry
Kieron Mahon
Hugh Hughes
Darragh Brendan Price
Kevin Geoghan

Company Secretary

Kieron Mahon (Appointed 21 April 2023)
Oliver Lyons (Resigned 21 April 2023)

Registered Office

GCI House
Salthill Prom
Salthill
Galway
Ireland

Accountants

O'Gorman Brannigan Purtill & Co. Unlimited Co.
Chartered Accountants
22 Bridge Street
Ringsend
Dublin 4
Dublin

Bankers

AIB
Upper Salthill
Galway
Ireland

English Language Education Ireland Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 30 September 2023

The directors present their report and the unaudited financial statements for the financial year ended 30 September 2023.

Principal Activity and Review of the Business

The company acts as an association for English Language Education (ELE) Providers in Ireland.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 30 September 2023.

Financial Results

The surplus for the financial year amounted to €5,030 (2022 - €0).

Directors and Secretary

The directors who served throughout the financial year were as follows:

Celeste Rowland
Oliver Lyons
David Niland
Michael B McGarry
Kieron Mahon
Hugh Hughes
Darragh Brendan Price
Kevin Geoghan

The secretaries who served during the financial year were:

Kieron Mahon (Appointed 21 April 2023)
Oliver Lyons (Resigned 21 April 2023)

In accordance with the Constitution:

At the first Annual General Meeting of the Company, all the directors shall retire from office and at the Annual General Meeting in every subsequent year one-third of the directors for the time being, or, if their number is not three or a multiple of three, then the number nearest one-third, shall retire from office.

The directors to retire in every year shall be those who have been longest in office since the last election, but as between persons who became directors on the same day, those to retire shall (unless they otherwise agree amongst themselves) be determined by lot. A retiring director shall be eligible for re-election.

Post Balance Sheet Events

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

Political Contributions

The company did not make any disclosable political donations in the current financial year.

Going Concern

The Directors have an expectation that the company has adequate resources to continue operating for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

English Language Education Ireland Company Limited by Guarantee **DIRECTORS' REPORT**

for the financial year ended 30 September 2023

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at GCI House, Salthill Prom, Salthill, Galway.

Signed on behalf of the board

Kieron Mahon
Director

19 January 2026

David Niland
Director

19 January 2026

English Language Education Ireland Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2023

General responsibilities

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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 surplus or deficit 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 financial statements and then apply them consistently;
- make judgements 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 surplus or deficit 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 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes:

The directors approve 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 the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to O'Gorman Brannigan Purtill & Co. Unlimited Co., (Chartered Accountants), 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 financial year ended 30 September 2023.

Signed on behalf of the board

Kieron Mahon
Director

19 January 2026

David Niland
Director

19 January 2026

English Language Education Ireland Company Limited by Guarantee
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of English Language Education Ireland Company Limited by Guarantee
for the financial year ended 30 September 2023

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 September 2023 as set out on pages 8 to 11 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of English Language Education Ireland Company Limited by Guarantee, 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 its Board of Directors, as a body, 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 relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 September 2023 your duty to ensure that English Language Education Ireland Company Limited by Guarantee has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of English Language Education Ireland Company Limited by Guarantee. You consider that English Language Education Ireland Company Limited by Guarantee is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of English Language Education Ireland Company Limited by Guarantee. For this reason, we have not verified the adequacy, 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 statutory financial statements.

O'GORMAN BRANNIGAN PURTILL & CO. UNLIMITED CO.

Chartered Accountants
22 Bridge Street
Ringsend
Dublin 4
Dublin

13 January 2026

English Language Education Ireland Company Limited by Guarantee

INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 30 September 2023

	Notes	2023 €	2022 €
Income		12,000	-
Expenditure		(6,970)	-
Surplus for the financial year	7	<u>5,030</u>	<u>-</u>

The company has no recognised gains or losses other than the surplus for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's income and expenses all relate to continuing operations.

Approved by the board on 19 January 2026 and signed on its behalf by:

Kieron Mahon
Director

David Niland
Director

English Language Education Ireland Company Limited by Guarantee

BALANCE SHEET

as at 30 September 2023

	Notes	2023 €	2022 €
Current Assets			
Cash at bank and in hand		5,768	-
Creditors: amounts falling due within one year	5	<u>(738)</u>	<u>-</u>
Net Current Assets/(Liabilities)		<u>5,030</u>	<u>-</u>
Total Assets less Current Liabilities		<u>5,030</u>	<u>-</u>
Reserves			
Income and expenditure account	7	<u>5,030</u>	<u>-</u>
Members' (Deficit)/Funds		<u>5,030</u>	<u>-</u>

The financial statements have been prepared in accordance with the micro companies' regime.

We as Directors of English Language Education Ireland Company Limited by Guarantee, 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.

Approved by the board on 19 January 2026 and signed on its behalf by:

Kieron Mahon
Director

David Niland
Director

English Language Education Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2023

1. General Information

English Language Education Ireland Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is . The registered office of the company is GCI House, Salthill Prom, Salthill, Galway, 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 financial year ended 30 September 2023 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Income

Income comprises of contributions received from member schools.

Cash at bank and in hand

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. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

The company is exempt from Corporation Tax on the basis that they are a not-for-profit entity.

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2022 - 0).

5. Creditors	2023	2022
Amounts falling due within one year	€	€
Accruals	738	-

English Language Education Ireland Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2023

6. Status

The liability of the members is limited.

Every member if the Company undertakes to contribute to the assets of the Company in the event of its being wound up while he is a member or within one year afterwards, for payment of debts and liabilities of the Company contracted before he ceases to be a member and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding One Euro.

7. Income and expenditure account

	2023 €
At 1 October 2022	-
Surplus for the financial year	5,030
At 30 September 2023	<u>5,030</u>

8. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2023.

9. Post-Balance Sheet Events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 January 2026.