

Roffey Park Institute Ireland Company Limited by Guarantee
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Roffey Park Institute Ireland Company Limited by Guarantee

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Roffey Park Institute Ireland Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION

Directors	Arlene Egan Roger Leek Simon De Winter (Resigned 31 July 2025)
Company Secretary	Sheetal Satej Jaywant
Company Number	648058
Registered Office	Block D, Iveagh Court Harcourt Road Dublin 2
Business Address	Hamilton House 28 Fitzwilliam Pl Dublin 2 D02 P283
Accountants	RSM Ireland Accountants Block D, Iveagh Court Harcourt Road Dublin 2
Bankers	Bank of Ireland Tallaght Dublin 24
Solicitors	Irwin Mitchell LLP Belmont House Station Way Crawley West Sussex England

Roffey Park Institute Ireland Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

The directors made the following statement in respect of the unaudited financial statements:

"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 that 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", applying Section 1A of that Standard, 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 Balance Sheet, the Reconciliation of Members' Funds 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 RSM Ireland, (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 31 July 2025."

Signed on behalf of the board

Signed by:

40883710D55246C...
Arlene Egan
Director

Date: 20 November 2025

Signed by:

A88978AC44DE425...
Roger Leek
Director

Date: 28 November 2025

Roffey Park Institute Ireland Company Limited by Guarantee

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	7	243,362	138,537
Cash at bank and in hand		100,367	123,351
		343,729	261,888
Creditors: amounts falling due within one year	8	(126,289)	(165,606)
Net Current Assets		217,440	96,282
Total Assets less Current Liabilities		217,440	96,282
Reserves			
Income and expenditure account		217,440	96,282
Members' Funds		217,440	96,282

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 Roffey Park Institute 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,

(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 20 November 2025 and signed on its behalf by:

Signed by:

 Arlene Egan
 Director

Signed by:

 Roger Leek
 Director

Roffey Park Institute Ireland Company Limited by Guarantee
RECONCILIATION OF MEMBERS' FUNDS

as at 31 July 2025

	Retained surplus	Total
	€	€
At 1 August 2023	10,697	10,697
Surplus for the financial year	<u>85,585</u>	<u>85,585</u>
At 31 July 2024	96,282	96,282
Surplus for the financial year	<u>121,158</u>	<u>121,158</u>
At 31 July 2025	<u>217,440</u>	<u>217,440</u>

Roffey Park Institute Ireland Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Roffey Park Institute Ireland Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 648058. The registered office of the company is Block D, Iveagh Court, Harcourt Road, Dublin 2. The principle activity of the company is research and experimental development on social sciences and humanities. The company operates as a not-for-profit organisation. 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 31 July 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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

Income, including fees receivable and charges for services and use of premises, are accounted for in the period in which the service is provided and are stated net of VAT. Fees receivable are based on the amounts agreed within a contract for services (or purchase order or similar binding agreement that confirms both the entitlement and certainty of the fees receivable) before the service is provided. Once the service is provided the income is recognised within the month the service was performed.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Trade and other creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The best estimate of the expenditure required to settle an obligation for termination benefits is recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Roffey Park Institute Ireland Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Transactions expressed in foreign currencies are translated into sterling at rates of exchange approximating to those ruling at the date of transaction. Monetary assets and liabilities are translated at rates ruling at the balance sheet date. All differences are taken to the Income and Expenditure Account.

3. Going concern

In the period between the Balance Sheet date and the date of approval of these financial statements, there have been no significant events which would result in a material adjustment to these financial statements. After reviewing the company's forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

4. Critical Accounting Judgements

The directors consider the accounting estimates and assumptions below to be its critical accounting judgements and estimates:

Roffey Park Institute Group

Following a detailed review of its governance and operational arrangements, the directors of the Company have determined that the company is a subsidiary of Roffey Park Institute Limited, a company incorporated in the United Kingdom

5. Operating surplus	2025	2024
	€	€
Operating surplus is stated after charging:		
Deficit on foreign currencies	3,300	2,593
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

	2025	2024
	Number	Number
Administration and Marketing	1	1
Education	2	2
	<u> </u>	<u> </u>
	3	3
	<u> </u>	<u> </u>

continued

Roffey Park Institute Ireland Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

7. Debtors	2025	2024
	€	€
Trade debtors	198,361	120,573
Amounts owed by group undertakings	23,495	-
Prepayments	13,206	17,964
Accrued income	8,300	-
	243,362	138,537

Amounts owed by group undertakings are unsecured, interest free and repayable on demand.

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	7,242	46,803
Amounts owed to group undertakings	-	37,148
Taxation	53,904	53,338
Other creditors	-	812
Accruals	31,628	8,416
Deferred Income	33,515	19,089
	126,289	165,606

Amounts owed to group undertakings are unsecured, interest free and repayable on demand.

9. 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 financial 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.

10. Income and expenditure account

	2025	2024
	€	€
At 1 August 2024	96,282	10,697
Surplus for the financial year	121,158	85,585
At 31 July 2025	217,440	96,282

11. Capital commitments

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

12. Directors' remuneration	2025	2024
	€	€
Remuneration	204,282	200,486
Pension contributions	16,044	13,447
	220,326	213,933

13. Post-Balance Sheet Events

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

Roffey Park Institute Ireland Company Limited by Guarantee **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 July 2025

14. Controlling Party

The directors have assessed the company's governance and operational structure and concluded that the company is a member of a group for the purposes of financial reporting under FRS 102 and the Companies Act 2014. The group is Roffey Park Institute Limited, whose registered address is Forest Road, Horsham, West Sussex, England, RH12 4TB. These financial statements are consolidated into the group financial statements prepared by Roffey Park Institute Limited.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 November 2025.