



Company Number: 547320

Great Place to Work (Ireland) Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Great Place to Work (Ireland) Limited

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Great Place to Work (Ireland) Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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 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 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 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position 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 Quantus Advisory Limited, (Chartered Certified 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 June 2025."

Signed on behalf of the board

Cathal Divilly
Director

9 March 2026

Jim Flynn
Director

9 March 2026

Great Place to Work (Ireland) Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Intangible assets	6	1,700,000	1,700,000
Property, plant and equipment	7	3,051	3,520
		<u>1,703,051</u>	<u>1,703,520</u>
Current Assets			
Receivables	8	919,622	707,044
Cash and cash equivalents		1,492,988	993,590
		<u>2,412,610</u>	<u>1,700,634</u>
Payables: amounts falling due within one year	9	(2,499,102)	(3,167,427)
Net Current Liabilities		(86,492)	(1,466,793)
Total Assets less Current Liabilities		1,616,559	236,727
Equity			
Called up share capital presented as equity		89,000	89,000
Revaluation reserve	10	1,700,000	1,700,000
Retained earnings		(172,441)	(1,552,273)
		<u>1,616,559</u>	<u>236,727</u>
Equity attributable to owners of the company		1,616,559	236,727

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 Great Place to Work (Ireland) Limited, 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 shareholders 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 9 March 2026 and signed on its behalf by:

Cathal Divilly
Director

Jim Flynn
Director

Great Place to Work (Ireland) Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Great Place to Work (Ireland) Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 547320. The registered office of the company is Fitzwilliam Hall, Fitzwilliam Place, Dublin 2, Ireland which is also the principal place of business of the company. The principal activity of the company is that of business & management consultancy activities.

There has been no significant change in these activities during the financial year ended 30 June 2025. 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 June 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.

Revenue

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Intangible assets

Intellectual Property

Goodwill is capitalised as an intangible asset and is not amortised. Instead, it is reviewed annually for impairment with any impairment in carrying value being charged to the Statement of Comprehensive Income. The Companies Act 2014 requires acquired goodwill to be reduced by provisions for depreciation calculated to write off the amount systematically over a period chosen by the directors, not exceeding the useful economic life. It has been deemed however that the non-amortisation of goodwill is a departure for the overriding purpose of giving a true and fair view. The effect of this departure has not been quantified because it is impracticable and, in the opinion of the directors, would be misleading.

Great Place to Work (Ireland) Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other receivables

Trade and other receivables including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case, they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and Cash Equivalents comprise cash at bank, cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within Payables in current liabilities on the statement of financial position.

Trade and other payables

Trade and other payables 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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position 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 profits 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.

Current or deferred taxation assets and liabilities are not discounted.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the Company's financial statements in the period in which the dividends are approved by the company's shareholders.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Great Place to Work (Ireland) Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	469	235
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 14, (2024 - 14).

	2025	2024
	Number	Number
Administration	12	12
Directors	2	2
	<u>14</u>	<u>14</u>

5. Dividends

Dividends on equity shares:

Ordinary Shares - Final accrued	-	250,000
	<u> </u>	<u> </u>

6. Intangible assets

	Intellectual	
	Property	
	€	Total
		€
Cost		
At 1 July 2024	2,100,000	2,100,000
	<u> </u>	<u> </u>
At 30 June 2025	2,100,000	2,100,000
	<u> </u>	<u> </u>
Provision for diminution in value		
At 30 June 2025	400,000	400,000
	<u> </u>	<u> </u>
Net book value		
At 30 June 2025	1,700,000	1,700,000
	<u> </u>	<u> </u>
At 30 June 2024	1,700,000	1,700,000
	<u> </u>	<u> </u>

Great Place to Work (Ireland) Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

7. Property, plant and equipment

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 July 2024	3,755	3,755
At 30 June 2025	3,755	3,755
Depreciation		
At 1 July 2024	235	235
Charge for the financial year	469	469
At 30 June 2025	704	704
Net book value		
At 30 June 2025	3,051	3,051
At 30 June 2024	3,520	3,520

8. Receivables

	2025 €	2024 €
Trade receivables	672,165	655,153
Amounts owed by related parties	-	3,003
Taxation	224,160	26,438
Prepayments	23,297	22,450
	919,622	707,044

9. Payables
Amounts falling due within one year

	2025 €	2024 €
Trade payables	40,200	37,903
Amounts owed to related parties (Note 13)	-	383
Taxation	305,346	129,292
Accruals	1,499,993	2,346,286
Deferred Income	653,563	653,563
	2,499,102	3,167,427

10. Income Statement

	Revaluation reserve €	Income statement €	Total €
At 1 July 2024	1,700,000	(1,552,273)	147,727
Profit for the financial year	-	1,379,832	1,379,832
At 30 June 2025	1,700,000	(172,441)	1,527,559

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

Great Place to Work (Ireland) Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

12. Directors' remuneration	2025	2024
	€	€
Remuneration	285,000	145,000
Pension contributions	7,727	150,151
	<u>292,727</u>	<u>295,151</u>
13. Related party transactions		
Net balances with related parties:	2025	2024
	€	€
Trading amounts owed to/ (due from) related parties	-	(3,003)
	<u> </u>	<u> </u>
	2025	2024
	€	€
Finance amounts owed to related parties	-	383

14. Events After the End of the Reporting Period

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 March 2026.