



2025 ANNUAL REPORT

Including Honorary Treasurer's Report and Annual Accounts

17 NOVEMBER 2025

Table of Contents

President's Message -
Gavin Lawlor MIPI 2

Hon Secretary Report
2025 4

2025 in Review 6

Irish Planning Institute
CPD Calendar 2025 8

Executive
Committees 9

Committee Updates 10

Branches
Ethics and Professional Practice Committee
Marine Spatial Planning Committee
Membership Committee
Policy and Research Committee
Practice Committee
Technical & Education Committee

Strategic Priorities
2023 -2027 17

Treasurer's Report for
Accounts Year End
September 2025 18

Financial Statements 21

President's Message - Gavin Lawlor MIPI

I am proud to report that 2025 was one of the busiest and most productive years in the Irish Planning Institute's recent history. We have strengthened our role as a leading voice for the planning profession and delivered initiatives that support members and advance best practice across Ireland. This is fitting since 2025 marks the 50th Anniversary of the Institute.

Among the highlights was the Irish Planning Awards 2025, which saw a record year with over 80 submissions across 12 categories, including Climate Action, Urban Regeneration, and Research & Innovation. These awards showcased the creativity and commitment of planners nationwide, and the gala event in Clontarf Castle was a fitting celebration of excellence in our sector.

We also hosted highly successful Annual and Autumn Planning Conferences, which tackled critical issues such as housing delivery, the past and future of planning, and systemic barriers to infrastructure development. The conference featured evidence-based approaches, international lessons, and ideas for streamlining planning processes and improving outcomes for communities.



Our advocacy work reached new heights this year. We actively engaged with government departments and statutory bodies on key planning reforms, including the roll out of the Planning and Development Act, the addition of planners to the Critical Skills List, and proposals for accelerating infrastructural consent processes. We contributed to consultations on topics ranging from planning regulations to infrastructure and climate, ensuring that the voice of the profession was heard at every stage. Through opinion pieces and press releases, stakeholder meetings, and media engagement, we championed evidence-based planning and highlighted the need for adequate resourcing of the sector to meet our targets. These efforts have strengthened our influence and reinforced our commitment to shaping a planning system that is fair, efficient, and future-focused.

However, alongside these achievements, we experienced moments of profound sadness. We mourn the loss of past presidents and founding members Patrick Shaffrey and Enda Conway this year, whose vision and leadership laid the foundations of our Institute. We also remember with deep respect our members Stephen Dowds and Eugene Gribbin who passed away during the year.

Finally, I want to thank my fellow officers, Council members, the IPI staff and contractors, and all our speakers and event sponsors. In particular I want to record my gratitude to Philip Jones who, after spending over 26 years on the Institute's Council since he first became a Council member in 1986, is stepping down having most recently served as Honorary Secretary over my term.

However, most especially I want to thank all of you for your continued membership and support of the Institute in 2025.

Gavin Lawlor MIPI
President

Council Members

Gavin Lawlor MIPI

Brian McCarthy MIPI

Juliet Ryan MIPI

Philip Jones FIPI

Daire McDevitt MIPI

Emma Flanagan MIPI

Eoin O'Connor MIPI

Mairead Kenny MIPI

Marie Ryan MIPI

Robert Keran MIPI

Emma Pillion MIPI

Stephen Walsh MIPI (to Feb 2025)

Staff

Dr Seán O'Leary MIPI (Senior Planner), Shelly Boylan (Administration Manager)

Hon Secretary Report 2025

The Council is the governing body of the Institute, and normally has twelve members, drawn from the Corporate Members and Fellows. While the Council has the power to unanimously co-opt a thirteenth member, it has not done so to date.

At the start of 2025, the Council consisted of twelve members, as follows:-

Emma Flanagan, Philip Jones, Mairead Kenny, Rob Keran, Gavin Lawlor, Brian McCarthy, Daire McDevitt, Emma Pillion, Eoin O'Connor, Juliet Ryan, Marie Ryan and Stephen Walsh.

The officers, who had been elected in January 2024 for a two-year term, were as follows:-

President: Gavin Lawlor

Vice-President: Brian McCarthy

Hon Treasurer: Juliet Ryan

Hon Secretary: Philip Jones

Stephen Walsh resigned from Council in February 2025. It was decided by the Council not to co-opt another member to fill this vacancy, given the short remaining term.

The Council met on twelve occasions during the year, on January 9th, February 6th, February 14th, March 6th, April 9th, May 8th, June 5th, July 3rd, August 26th, September 4th, October 1st and November 5th. In most cases these meetings were hybrid meetings, that is, both in-person and online. Two of the meetings were Special Meetings, the first of which (on February 14th) was convened to discuss an update to the Institute's Statement of Strategic Priorities and Governance Procedures, and the second of which (August 26th) was to approve a submission on Exempted Development Regulations (which had been prepared by the Policy and Research Committee), and to discuss a number of Bye-Laws.

The following was the attendance of the Council members:-

Emma Flanagan: 7 out of 12 meetings
Philip Jones: 12 out of 12 meetings
Mairead Kenny: 12 out of 12 meetings
Robert Keran: 9 out of 12 meetings
Gavin Lawlor: 10 out of 12 meetings
Brian McCarthy: 9 out of 12 meetings
Daire McDevitt: 9 out of 12 meetings
Eoin O'Connor: 4 out of 12 meetings
Emma Pillion: 9 out of 12 meetings
Juliet Ryan: 10 out of 12 meetings
Marie Ryan: 12 out of 12 meetings
Stephen Walsh: 0 out of 2 meetings

Membership

During the year, the Council elected a total of 190 members, in the following categories:

Fellows: 1 (Brendan O'Sullivan)
Corporate Members: 54
Graduate Members: 36
Student Members: 92
Affiliate Members: 7

During the year, the Council struck off 31 members for non-payment of subscriptions:

Corporate Members: 17
Graduate Members: 13
Affiliate Members: 1

The Annual Report outlines all of the many activities that took place during the year. The huge work undertaken in organising these by Seán O'Leary and Shelly Boylan, supported by the volunteer work of Council members, is worthy of mention, and appreciation, by all members of the Institute.

Conclusion

This is my final report as Honorary Secretary, because I am standing down from the Institute Council on December 4th 2025. Having served on the Council for just over 26 years during the 50 years' existence of the Institute, it is time to pass on the torch to a new generation of planners. I wish the Institute well for its next half-century, and I hope that the ideals of the founders – that planning is there to serve the common good of all of our citizens, and that planning is a valued and ethical profession – will remain true for the future.

Philip Jones FIPI
Hon. Secretary
6th November 2025

2025 in Review

Across 2025, the Institute was represented on a range of bodies including the Oversight Group on the implementation of the Planning and Development Act 2024 and on the Ministerial Action Plan on Planning Resources Implementation Group. The Institute continues to be represented on the Construction Sector Group and OPR's National Planning Knowledge Group and to actively participate in the ECTP-CEU and the Global Planners Network.

The Institute engaged with a range of stakeholders this year including the Department for Housing, Local Government and Heritage, Department of Further and Higher Education, Research, Innovation and Science on careers in construction, Office of the Planning Regulator, Department for Infrastructure, Department of Climate, Energy and the Environment and met with Minister Browne, Minister Kimmins and Minister of State Cummins over the year. In addition, the Institute presented to the Oireachtas Committee on Infrastructure.

Other stakeholder the Institute engaged with across 2025 include the LDA, IGBC, An Taisce, RTPI, SCSl, RIAI, Engineers Ireland, DG GROW, World Bank, Climate Change Advisory Council Adaptation Committee, LGMA on graduate recruitment, NESC and New Zealand's Environmental Defence Society.

The Institute addressed and contributed to various conferences, meetings and events including for Dublin Climate Action Week, the RTPI Annual Conference in Manchester, IPAV's European Valuation Conference, UCC Planning Society Conference, Policy Forum for Ireland, Sustainability in the Built Environment Summit, Cork Business Association housing event. The Institute was also represented at the RTPI Ireland annual dinner, stakeholder meetings in DfI and on Dublin City Council's Planning SPC, while attending European Maritime Day, RTPI Northern Ireland's Annual Conference and ECTP-CEU's 40th Anniversary conference.

Media coverage over the year included RTÉ News and Radio 1, Newstalk, the Irish Times, Irish Independent, Irish Examiner, Sunday Independent, Business Post, Guardian, The Currency, Mail on Sunday and local and trade press. In April the Institute's Planners' Podcast series was launched.

The Institute's in person and hybrid events included the successful Annual and Autumn Planning Conferences, a Summer Law Conference and field trips and site visits in Cork and Dublin.



Webinars across the year (free to IPI members) covered a range of topics including health and planning, Crime Prevention Through Environmental Design, the Scottish NPF, planning and health, webinars and training for early career planners, built vernacular heritage, solar energy, greenways, the Planning and Development Act 2024, Marine Spatial Planning,

The Institute also held two Chatham House rules colloquia to discuss key concerns and opportunities around planning with stakeholders from with a broad range of perspectives and experiences.

The Institute also delivered a Renewable Technologies Capacity Building Project for Mid and East Antrim Borough Council planning department officers.

Internally, significant work has continued on improving the Institute's processes, the reform of our governance arrangements, compliance with data protection and company law, and moving office to 17 Kildare Street. The Institute also set up an Executive and Senior Executive Planners Network, a Small Practice Network and a Climate Action and Sustainability Working Group this year. The Institute also adopted an Equality, Diversity and Inclusion Statement. All these actions align with the Institute's Strategic Priorities to 2027 and Council's Annual Work Plan.

Irish Planning Institute CPD Calendar 2025

January	Webinar: Scotland's National Planning Framework
February	Webinar: Built Vernacular Heritage for Planners Webinar: ECP Network - Report Writing
March	Webinar: Planning and Development Act 2024 Webinar: Healthy Places, Healthy People: The Intersection of Planning and Public Health
April	Annual Planning Conference Local Government Ireland Graduate Planner Programme 2025 Webinar
May	Webinar: The Land Development Agency and Community and Stakeholder Engagement
June	Summer Planning Law Conference Midleton Active Travel Field Trip Dublin Branch Tour Cork Harbour Tour
July	Webinar: Solar Future Planning for a Sustainable Tomorrow with Solar Ireland Webinar: ECP Network - Essential Interview Skills
September	Webinar: Crime Prevention Through Environmental Design (CPTED) and Planning Webinar: Planning and Infrastructure IPI Planning Awards 2025 Marine Ecosystems Workshop
October	Autumn Planning Conference 3 x Webinar: Marine Spatial Planning
November	Webinar: World Town Planning Day - Trails and Tourism Lessons Learned on a New Form of Affordable Cost Rental Tenure with the LDA World Town Planning Day Northern Branch - Carlingford Lough Greenway Winter Planning Law Conference
December	Cork Branch Lunch and Learn: Cork Luas Founders Lunch AGM and Christmas Drinks Reception

Executive Committees

The Institute's Constitution provides for a number of Executive Committees, each made up of Council members and members. This summer we also invited expressions of interest in joining the Committees. Thanks to all those who responded.

Executive Committees and Chairs

- Branches Committee: Mairead Kenny MIPI
- Ethics and Professional Practice Committee Chair: Mary Crowley FIPI
- Finance and General Purposes Committee: Juliet Ryan MIPI
- Marine Spatial Planning Committee: Brian McCarthy MIPI
- Membership Committee: Stephen Walsh MIPI (Nov 2024-Feb 2025) / Marie Ryan MIPI (from Feb 2025)
- Policy and Research Committee: Philip Jones FIPI
- Practice Committee: Robert Keran MIPI
- Technical and Education Committee: Emma Pillion MIPI
- Transport Committee and Urban Design Committee: Eoin O'Connor MIPI
- Young Planners Committee: Emma Flanagan MIPI

Committee Updates

Committee Updates - Branches

The reorganisation of the Northern Branch was welcome news for planners based in the border counties and Northern Ireland. Under the guidance of Karen Hamilton and a large, enthusiastic cross sectoral committee many ideas for events are under consideration. The Priorities for the coming year include the setting up of a network of planners and the running of at least one in-person event, as well as a webinar. To date the committee discussions have proven useful in knowledge sharing. The first branch event will be a webinar on the Carlingford Lough Greenway on 5 November.

The Dublin Branch relaunched with its first event, a tour of Marlet's College Square development. The tour was well received and details of a second event are being finalised. The branch is chaired by Sorcha Turnbull and is supported by a cross sectoral committee. The branch envisages that its focus will be on site visits. The branch also aims to run one in-person seminar in 2026.

The Cork Branch has continued to function well and ran a number of events in the last year including a pre Christmas walking tour of a sculpture trail in the city centre and a tour of active travel in east Cork with focus on the Middleton Greenway. After two years as chair, Siun McCarthy has stepped down leaving a strong legacy and a good branch committee in place.

Committee Updates - Ethics and Professional Practice Committee

Committee Chair: Mary Crowley

Committee Members: Sorcha Turnbull, Joanna Kelly, Suzanne Murray, Ciarán Tracey, Henk van der Kamp, Ray Ryan

This Committee was established following the adoption at the AGM of 7 December 2023 of a revised Code of Ethics and Professional Conduct and separate procedures for enforcement proceedings and disciplinary action which came into effect on 1 January 2024.

In 2025 the Committee received 3 complaints under the Code of Conduct. Of these, one complaint was withdrawn, one complaint was investigated and not upheld, and one complaint was reviewed and did not warrant referral to the investigation panel.

Committee Updates – Marine Spatial Planning Committee

Convenor: Brian McCarthy

Committee Chair: Terry Prendergast

Committee Members: John Bird, Sybil Byrne, Conor Crowther, Rob Fennelly, Stephen Kay, Paul Lawlor, Heather Ritchie, Ali Robinson and Sinead O' Malley

The Marine Spatial Planning Committee met six times in 2025 to date.

The role of the Committee is to contribute to and advance the development of the Institute's marine planning policy, and to prepare submissions on behalf of the IPI Council on policy initiatives relating to the marine. It is also responsible for developing and promoting training and education for members and others in the field of marine planning. It continued this work during the past year.

Marine Planning Education and Training

Training and Education on the marine continues to be a key priority of the Marine Spatial Planning Committee. This year it undertook three separate training events.

In collaboration with Eugene Nixon, Lecturer, TUDublin, and with the support of DCEE, the Committee organised a one day in-person workshop in Tom Johnson House on Planning and Marine Ecosystems, following on from a similar event in 2024. The workshop brought together planners, scientists, policy and decision makers and others involved in the marine. A report on the findings and recommendations of the workshop has been prepared by Eugene Nixon for submission to DCEE by the IPI Council.

The Committee also continued its successful Autumn CPD training programme on the Marine with three further Lunch & Learn sessions. This followed on from CPD training in 2023 and 2024. The themes for this year's CPD included of coexistence in the marine environment, the role of Irish Lights in the marine environment, the Marine Strategy Framework Directive, Ireland's National Coastal Change Management Strategy and Coastal Adaptation and Resilience in the UK.

One innovative and very successful initiative undertaken during the year was the Maritime Spatial Planning and Land-Sea Interaction and Constructed Wetlands Tour of the Cork Harbour Area, organised by two Committee members, Rob Fennelly and John Bird. The tour commenced with a tour of Cork Harbour led by Captain Brian Fitzgerald on the Cork Harbour Cruises boat, including a visit to rainwater harvesting rain water projects in Cobh followed by a bus tour of several sites of interest including Cuskinny Marsh Nature Reserve, Harpers Islands Wetlands and the Little Island Cork Main Drainage Project.

Committee Updates - Membership Committee

Committee Convenor: Marie Ryan (from Feb 2025), Stephen Walsh (Nov 2024 – Feb 2025)

Committee Members: Richard Waldron, Helen O'Keefe, Orla Casey, Daniel Moody, Fiona Barry, Suzanne White, Amy Hasting, David Ferguson

In line with the programme of reform in the corporate governance of the Institute, the Membership Committee delivered a proposed restructuring of the Institute's membership categories. The draft Bye-Law was put out for consultation in October 2024. The draft bye-laws were revised and brought to Council in May.

Bye-laws had to be formally approved by a two-thirds majority by Council at the June meeting, and then approved by a simple majority at the subsequent Council meeting in July. The Membership Bye-laws were discussed at the EGM.

The Membership Committee is presenting to TU Dublin students on the benefits of joining the Irish Planning Institute and held a successful online webinar on the joining the IPI in November.

The Membership Committee has engaged with other Committees regarding the Education Guidelines.

As of 28th November, the Membership Committee received 223 applications in 2025.

Further information is provided below. When compared to 2024 there is

- a 20% increase in applications.
- a 5% increase in approved memberships.

While the overall percentage approved has increase, it should also be noted that there are a number of applications from international applicants being refused within the Graduate and Corporate Membership categories

Indicator	2025 Total	2024 Total	2023 Total
Applications	223	179	186
Percentage Approved	85%	80%	77%
Percentage Refused	15%	15%	18%
Percentage Deferred	0%	5%	5%

Breakdown of Applications and Approved

Indicator	Applications	Membership approved	% Approved
Affiliate	8	7	87.50%
Corporate	63	54	85.70%
Fellow	1	1	100%
Graduate	55	36	65.50%
Student	96	92	95.80%

Committee Updates - Policy and Research Committee

This committee's role is to advise the Council on policy submissions by the Institute in response to public consultation requests from external organisations.

The Members of the Committee, which is drawn from all sectors of the planning profession, comprises the following:

- Philip Jones (Chair/Convenor) – former President of the Institute
- Joanna Kelly (local authority) – former President of the Institute
- Daire McDevitt (An Bord Pleanála / An Coimisiún Pleanála)
- Yvonne MacMahon (private sector)
- Henk van der Kamp (academic sector / private sector) – former President of the Institute

The Committee met on four occasions in 2025, twice in June and twice in August, to draft submissions for approval by Council on the National Development Plan Review, and on the Planning and Development Regulations (in relation to exempted development).

These submissions were informed by input from members of the Institute, following requests via the Newsletter. The final submissions were approved by the Council and were forwarded to Government as the Institute's views on these important matters. A press release was also published on the Exempted Development Regulations, particularly focusing on the issue of stand-alone residential accommodation in rear gardens (which the Institute opposed being classified as exempted development).

Committee Updates - Practice Committee

Committee Convenor: Robert Keran

Committee Members: Paul Killeen, Siun McCathry, Dean Brickland, Hazel Craigie, Fintan Morrin, Susan Cullen, Ciara Slattery, Dave Keane, David Moore

Core Activities

- Preparation of draft Terms of Reference for Good Practice Notes, for member consultation.
- Extensive discussion on Good Practice Guidance Notes, culminating on (following member consultation) of a shortlist of topics for Good Practice Notes, as follows:
 - a) AI – in terms of principle of use, general applicability
 - b) Pre-App
 - c) Planning application document thresholds
- Preparation of a Draft AI Guidance Note (for release in draft in November 2025)
- Preparation (ongoing) of discussion paper on professional recognition for initial Council consideration (targeted for release November 2025)
- Convenor assisted with arranging the Senior Planners Forums on the day before the Annual and Autumn Conference.
- Convenor assisted with arranging the summer and winter law conferences.
- Convenor participated in a panel discussion on Planning for the Future at the Construction Skills Sector conference by the Department of Further and Higher Education, Research, Innovation and Science in October 2025.
- With the Membership Committee, position paper prepared on potential Accredited Employers Scheme for Council consideration.
- Committee member (Hazel Craigie) participation in OPR Development Plan Monitoring on Tuesday 24 June 2025 at TUD Campus, Dublin.

Committee Updates - Technical & Education Committee

Convenor: Emma Pillion, MIPI

Chair: Jeanette Fitzsimons MIPI, University College Cork

Members: David O'Connor MIPI, Technological University Dublin, Jeanette Fitzsimons MIPI, University College Cork, Lara Gough MIPI, Mott McDonald, Paula Russell MIPI, University College Dublin, Tim Walsh MIPI, Wicklow County Council, Marie Ryan, MIPI, Tipperary County Council, Lisa English, MIPI, SSE

The Technical & Educational Committee (T&E) met four times between October 2024 and October 2025. (22/10/24, 04/12/24, 20/03/25, and 22/05/25)

Key points from the year:

- The currently accredited Planning Schools (TU Dublin, UCC and UCD) next IPI Accreditations were extended and will be undertaken following the assessment of all new planning courses for accreditation.
- The T&E Committee prepared lists of suitably qualified members of the IPI who may wish to sit on future accreditation boards for the planning courses planned for accreditation/re-accreditation.
- The T&E gave feedback on the revised Educational Guidelines and created the template for the future assessment of applications for IPI Accreditation.
- The T&E created guidance for the assessment of applications for CPD Credits.
- Inputted to IPI submissions, including the submission on the Draft Specification for Leaving Cert subjects.

Strategic Priorities 2023 - 2027

A Statement of Strategic Priorities 2023-2027 was adopted by Council in July 2023 following consultation with our Committees and Members. It sets out the following four Strategic Priorities along with 44 accompanying actions up to 2027.

SP1: Organisational Excellence

Actions include revising our Constitution to ensure it is fit for purpose, enhancing governance and risk management, increasing emphasis on climate action and sustainability across the organisation, developing flexible new ways of working with members and developing a sustainable financial base for the future

SP2: Increase Policy Influence

Actions include continuing to contribute as planning reform legislation is finalised and commenced, expanding our policy analysis capacity, implementing a research strategy and enhancing stakeholder engagement

SP3: Enhance Professional Development

Actions include continuing to expand our flagship Annual Planning Conference, enhancing eLearning, organising programmes for early career planners, revisiting our membership categories and updating our education guidelines

SP4: Promoting Planning and Planners

Actions include increasing the quantum of employers paying/reimbursing fees, securing an approach to professional recognition, celebrating our 50th anniversary in 2025, connecting with second level students about careers in planning and cooperating with others on future resourcing of the system

Treasurer's Report for Accounts Year End September 2025

This Treasurer's Report covers the IPI annual financial statements for the period 1st October 2024 to financial year end 30th September 2025.

Commentary on financial statements

The following is a commentary on some of the key items arising in the financial statements.

The overall surplus for the year was €117,947 (2024: €33,172) and Members' Funds are now €208,829 (up from €90,882 in 2024 and €57,710 in 2023).

The success of our 50th Anniversary Annual Conference is a key contributor to the rise in income and this surplus, while the Autumn Conference 2024 and Biennial Awards were also profitable. Whilst the success of the Annual Conference – and in particular the support of our sponsors – is to be welcomed, it must be considered that the 50th Anniversary Annual Conference is exceptional, and should not be viewed as a baseline for future.

Controlling costs is a key part of the Institute's budgetary approach and while some items saw increases (for example Public Relations costs includes the production of the successful new 'Planners' Podcast and ECTP costs reflect the costs associated with hosting its General Assembly in Galway this April), others such as Legal and Professional Costs reduced. A comprehensive Internal Controls, Procedures and Policy Manual is in place to assist with cost control and ensure value for money.

The Institute's Council also regularly monitors bad debt and following a comprehensive process Members who remain in arrears are struck off much more promptly than before. Members should be aware that their membership benefits (including members rates at conferences and member only events) are suspended in April if they fail to pay their renewal subscription on time or make payment arrangements by that date.

It is essential credit control remains rigorous in future years but there is an onus on members to engage with the IPI office in relation to changes of address, changes in employment etc. (particularly given the high churn in the sector) and to pay subscriptions in a timely manner.

Going forward

This year the Institute's Finance and General Purposes Committee agreed a risk register and also considered options for a future medium term business plan for the Institute.

This year the Institute moved office to 17 Kildare Street and a number of savings in terms of rent, overheads and also the availability of meeting space will accrue over the remaining four years of the lease.

From 1 January 2026 membership fees will be changing. While we continue to work to keep costs down for members (for example our Autumn Conference in person member rates remain at 2023 levels) and ensure we offer a range of free or low cost CPD and resources, a range of operational costs continue to increase due to inflation.

The average percentage increase across the membership categories will be 5.39% and this is broadly in line with inflation since membership fees last increased in 2024. Registered (formerly Corporate) and Fellow Membership increases to €320, working out at €0.83 extra per month.

The new fees are outlined below and your renewal invoice in the coming weeks will set out a range of payment options available to you. Retired Registered or Fellow Members or those who are unwaged, job seeking, on unpaid maternity leave, extended sick leave etc. can apply for a reduced subscription. A pro-rata membership rate is applied to Members joining the Institute later in the year.

Membership Category	Current €	2026 €
Fellow	310	320
Registered (formerly Corporate)	310	320
Graduate/Qualifying	115	120
Registered – Overseas	75	80
Graduate/Qualifying – Overseas	60	65
Registered/Fellow – Retired*	60	65
Affiliate	140	145
Student	Free	Free

**At its meeting of 30 November 2023 and ahead of the 50th anniversary of the Institute in 2025, Council agreed that from 1 January 2024 the subscription fees of members aged 75 and over will be waived each year. This arrangement continues into 2026.*

Thank you for being part of our collective efforts to strengthen and promote the profession through your membership.

For its 2025-2026 budget, Council has also set ambitious targets to grow the number of Registered Members. The combination of increased membership and modestly increased fees would see us continue to meet our key operating costs from subscriptions, which has always been a guiding principle of the Institute.

We are continuing to put significant efforts into getting employers to pay the membership subscriptions for our local authority members. Other employers in the public sector, as well as semi state companies and planning consultancies pay membership subscriptions on behalf their employees and the IPI would like to see this extended to local authority planners as a standard part of their employment package.

Whilst financial risks remain, including those presented as a result of the ongoing legal action noted in the financial statements, the 2025-2026 budget has been adopted by Council on the basis of achieving a small surplus.

It is proposed that UHY Farrelly Dawe White Limited continue as auditors for the third of a three-year appointment term approved at the 2023 AGM.

I would like to thank IPI Council members, IPI staff and contractors, and the Finance and General Purposes Committee for their assistance during the year.

Juliet Ryan MIPI
Honorary Treasurer

Financial Statements

Company registration number 97882 (Ireland)

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

COMPANY INFORMATION

Directors	Ms E Pillion Ms D McDevitt Mr P Jones Ms M Kenny Mr E O'Connor Ms M Ryan Mr R Keran Ms J Ryan Mr B McCarthy Mr G Lawlor Ms E Flanagan
Secretary	Mr P Jones
Company number	97882
Registered office	17 Kildare Street Dublin 2 Co. Dublin Ireland
Auditor	UHY Farrelly Dawe White Limited FDW House Blackthorn Business Park Coes Road Dundalk Co. Louth Ireland
Business address	17 Kildare Street Dublin 2 Co. Dublin Ireland
Bankers	Allied Irish Bank 37/38 O'Connell Street Dublin 1

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

CONTENTS

	Page
Directors' report	1 - 2
Directors' responsibilities statement	3
Independent auditor's report	4 - 6
Income and expenditure account	7
Balance sheet	8
Statement of changes in equity	9
Notes to the financial statements	10 - 15

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The directors present their annual report and financial statements for the year ended 30 September 2025.

Principal activities

The principal activity of the company continued to be that of an all-island professional body representing professional planners engaged in physical, spatial and environmental planning in Ireland and Irish planners practicing overseas.

Results and dividends

The results for the year are set out on page 7.

Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Ms E Pillion

Ms D McDevitt

Mr P Jones

Mr S Walsh

(Resigned 17 February 2025)

Ms M Kenny

Mr E O'Connor

Ms M Ryan

Mr R Keran

Ms J Ryan

Mr B McCarthy

Mr G Lawlor

Ms E Flanagan

Mr P. Jones also served as a company secretary during the financial year.

Accounting records

The company's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records. The following measures have been taken:

- the implementation of appropriate policies and procedures for recording transactions;
- the employment of competent accounting personnel with appropriate expertise;
- the provision of sufficient company resources for this purpose;
- liaison with the company's external professional advisers.

The accounting records are held at the company's registered office, 17 Kildare Street Dublin 2 Co. Dublin Ireland.

Auditor

The auditors, UHY Farrelly Dawe White Limited, have indicated their willingness to continue in office in accordance with the provisions of Section 383(c) of the Companies Act 2014.

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Statement of disclosure to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

Small companies exemption

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors' report.

On behalf of the board

Juliet Ryan

Juliet Ryan (Nov 7, 2025 12:05:59 GMT)

Ms J Ryan
Director



Mr G Lawlor
Director

5 November 2025

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2025

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 Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in 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 surplus or deficit of the company for that 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 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 and enable the financial statements to be audited. 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.

On behalf of the board


Juliet Ryan (Nov 7, 2025 12:05:59 GMT)
Ms J Ryan
Director


Mr G Lawlor
Director

5 November 2025

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

Opinion

We have audited the financial statements of Irish Planning Institute Institiuid Pleanala Na H-Eireann ('the company') for the year ended 30 September 2025, which comprise the income and expenditure account, the balance sheet, the statement of changes in equity and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 September 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

Other information

The directors are responsible for the other information in the annual report. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN (CONTINUED)

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions, are not complied with by the company. We have nothing to report in this regard.

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the company's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the company's financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN (CONTINUED)

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Thomas McDonagh

Thomas McDonagh (Nov 6, 2025 20:55:39 GMT)

Thomas McDonagh

For and on behalf of UHY Farrelly Dawe White Limited

Chartered Certified Accountants

Statutory Auditor

FDW House

Blackthorn Business Park

Coes Road

Dundalk

Co. Louth

Ireland

5 November 2025

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	2025 €	2024 €
Income		625,148	445,943
Cost of sales		(172,947)	(87,944)
Gross surplus		452,201	357,999
Administrative expenses		(334,254)	(324,827)
Surplus before taxation		117,947	33,172
Tax on surplus		-	-
Surplus for the financial year		117,947	33,172

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	6		2,722		2,414
Current assets					
Debtors	7	57,220		61,255	
Cash at bank and in hand		216,629		94,468	
		<u>273,849</u>		<u>155,723</u>	
Creditors: amounts falling due within one year	8	<u>(67,742)</u>		<u>(67,255)</u>	
Net current assets			<u>206,107</u>		<u>88,468</u>
Net assets			<u>208,829</u>		<u>90,882</u>
Reserves					
Income and expenditure account			<u>208,829</u>		<u>90,882</u>
Members' funds			<u>208,829</u>		<u>90,882</u>

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

The financial statements were approved by the board of directors and authorised for issue on 5 November 2025 and are signed on its behalf by:

Juliet Ryan
Juliet Ryan (Nov 7, 2025 12:05:59 GMT)

Ms J Ryan
Director

Gordon Lawlor

Mr G Lawlor
Director

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Income and expenditure €
Balance at 1 October 2023	57,710
Year ended 30 September 2024:	
Surplus and total comprehensive income	33,172
	<hr/>
Balance at 30 September 2024	90,882
Year ended 30 September 2025:	
Surplus and total comprehensive income	117,947
	<hr/>
Balance at 30 September 2025	208,829
	<hr/> <hr/>

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Company information

Irish Planning Institute Institiuid Pleanala Na H-Eireann is a limited company domiciled and incorporated in Ireland. The registered office is 17 Kildare Street, Dublin 2, Co. Dublin, Ireland and its company registration number is 97882.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and expenditure

Income as presented in the income statement is revenue as defined in FRS 1012 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The following accounting policies related to the company's key income streams.

The three main sources of income of the company are derived from membership subscriptions, hosting CPD events and conference income. The Irish Planning Institute Institiuid Pleanala Na H-Eireann has processes in place to ensure that the recognising of those income streams is in the correct period. In addition, there are processes in place to ensure that the event income received in advance of holding the event is deferred into the relevant period.

Expenses include VAT where applicable as the company cannot reclaim VAT. Where necessary (conference income) expenses are matched to the same period when the event occurs.

1.4 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	20% Straight Line
---------	-------------------

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% Straight Line
Computers	33% Straight Line
Office Equipment	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.6 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit. DIRT tax is payable on any interest income received in excess of €32.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

IRISH PLANNING INSTITUTE INSTIUIOD PLEANALA NA H-EIREANN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The directors believe that there are no estimates or assumptions that had, or are likely to have within the next financial year, a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities.

3 Operating surplus

	2025	2024
	€	€
Operating surplus for the year is stated after charging:		
Depreciation of tangible fixed assets	2,151	5,279
Amortisation of intangible assets	-	3,908
	<u> </u>	<u> </u>

4 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025	2024
	Number	Number
	2	2
	<u> </u>	<u> </u>
	2025	2024
	€	€
Wages and salaries	144,018	136,081
Social security costs	15,942	14,935
Pension costs	12,194	8,798
	<u> </u>	<u> </u>
	172,154	159,814
	<u> </u>	<u> </u>

The number of employees whose annual remuneration was more than €60,000 was 1 (2024: 1).

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

5 Intangible fixed assets

	Website €
Cost	
At 1 October 2024 and 30 September 2025	9,775
Amortisation and impairment	
At 1 October 2024 and 30 September 2025	9,775
Carrying amount	
At 30 September 2025	-
At 30 September 2024	-

6 Tangible fixed assets

	Fixtures and fittings €	Computers €	Office Equipment €	Total €
Cost				
At 1 October 2024	9,010	11,173	3,690	23,873
Additions	-	2,459	-	2,459
Disposals	(9,010)	(5,517)	-	(14,527)
At 30 September 2025	-	8,115	3,690	11,805
Depreciation and impairment				
At 1 October 2024	9,010	8,759	3,690	21,459
Depreciation charged in the year	-	2,151	-	2,151
Eliminated in respect of disposals	(9,010)	(5,517)	-	(14,527)
At 30 September 2025	-	5,393	3,690	9,083
Carrying amount				
At 30 September 2025	-	2,722	-	2,722
At 30 September 2024	-	2,414	-	2,414

7 Debtors

	2025 €	2024 €
Amounts falling due within one year:		
Trade debtors	14,184	24,190
Other debtors	-	6,250
Prepayments	43,036	30,815
	57,220	61,255

Trade debtors are stated after a bad debt provision of €2,575 (2024: €2,395).

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

8 Creditors: amounts falling due within one year

	Notes	2025 €	2024 €
Trade creditors		4,656	2,876
Deferred income		44,259	49,316
Other creditors including tax and social insurance		7,097	4,838
Accruals		11,730	10,225
		<u>67,742</u>	<u>67,255</u>

9 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.

10 Financial commitments, guarantees and contingent liabilities

At the signing date, the company is involved in an ongoing legal action. At the date of signing the financial statements, a definitive estimate of the costs can not be assured.

11 Capital commitments

Irish Planning Institute CLG does not own the premises from which it operates from. Thus, no title deeds are held on the premises or any other location in the company's name.

They have entered into a lease agreement for use of premises, costing €18,000 per Annum until, the term of the lease is 4 years and 9 months from 1 June 2025

Irish Planning Institute CLG has no other capital commitments at the year ended 30 September 2025.

12 Approval of financial statements

The directors approved the financial statements on 5 November 2025.

Company registration number 97882 (Ireland)

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

IRISH PLANNING INSTITUTE INSTITIUID PLEANALA NA H-EIREANN

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

		2025		2024
		€	€	€
Income				
Sales of services		625,148		445,943
Cost of sales				
Direct costs	172,947		87,944	
	<u> </u>		<u> </u>	
Total cost of sales		(172,947)		(87,944)
		<u> </u>		<u> </u>
Gross surplus	72.34%	452,201	80.28%	357,999
Administrative expenses				
Wages and salaries	144,018		136,081	
Social security costs	15,942		14,935	
Subcontract labour	1,200		7,680	
Staff training	750		814	
Staff pension costs defined contribution	12,194		8,798	
Council & Committee members expenses	507		1,384	
Rent payable	23,832		26,775	
Rates	3,019		2,978	
Cost of moving office	1,924		-	
Power, light and heat	848		1,010	
Computer running costs	15,483		16,214	
Leasing - other assets	930		1,036	
Legal and professional fees	8,375		18,679	
Accountancy & Bookkeeping	21,788		18,761	
Audit fees	6,271		7,119	
Bank charges	5,485		5,386	
Insurances (not premises)	4,535		2,599	
Printing and stationery	3,852		2,082	
Advertising	2,388		534	
Public relations	32,684		26,802	
ECTP	8,716		4,538	
Website costs	4,300		-	
Telecommunications	3,336		3,751	
Other office supplies	31		344	
Travel & entertaining	4,249		3,428	
Sundry expenses	5,446		3,912	
Amortisation	-		3,908	
Depreciation	2,151		5,279	
	<u> </u>		<u> </u>	
		(334,254)		(324,827)
		<u> </u>		<u> </u>
Operating surplus		117,947		33,172
		<u> </u>		<u> </u>



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