

# OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

Company Name: Impact Engineering Limited  
Company Number: 729978  
Financial Year: Year Ended 31<sup>st</sup> December 2025

## CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature:   
Secretary

Name: Mark Sherry

Date: 19/03/2026

Signature:   
Director

Name: Ross Cusack

Date: 19/03/2026

**Company registration number: 729978**

**Impact Engineering Limited**

**Unaudited abridged financial statements**

**for the financial year ended 31 December 2025**

# Impact Engineering Limited

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## Impact Engineering Limited

### Directors responsibilities statement

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

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Directors' Declaration on Unaudited Financial Statements


In relation to the financial statements as set out on pages 6 to 12

- 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 underling them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to O'Byrne Fay Limited, the company's accounting records and provided all the information necessary for the compilation of 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 year ended 31st December 2025.

On behalf of the board:

  
Ross Cusack - Director

  
Mark Sherry - Director

10th March 2026

**Impact Engineering Limited**

**Balance sheet  
As at 31 December 2025**

	Note	2025 €	€	2024 €	€
<b>Current assets</b>					
Debtors	6	733,672		103,600	
Cash at bank and in hand		389,700		472,935	
		1,123,372		576,535	
<b>Creditors: amounts falling due within one year</b>					
	7	(436,590)		(229,890)	
<b>Net current assets</b>		686,782		346,645	
<b>Total assets less current liabilities</b>		686,782		346,645	
<b>Net assets</b>		686,782		346,645	
<b>Capital and reserves</b>					
Called up share capital presented as equity		100		100	
Profit and loss account		686,682		346,545	
<b>Shareholders funds</b>		686,782		346,645	

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

We, as directors of Impact Engineering Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

**The notes on pages 4 to 6 form part of these abridged financial statements.**

**Impact Engineering Limited**

**Balance sheet (continued)  
As at 31 December 2025**

These abridged financial statements were approved by the board of directors on 10 March 2026 and signed on behalf of the board by:



Ross Cusack  
Director



Mark Sherry  
Director

**The notes on pages 4 to 6 form part of these abridged financial statements.**

## Impact Engineering Limited

### Notes to the abridged financial statements Financial year ended 31 December 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Unit 9a Plata Business Park, Damastown Road,, Damastown Industrial Park, Dublin 15.

#### 2. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## Impact Engineering Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

### 3. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 11 (2024: 8).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	976,473	1,034,604
Social insurance costs	54,722	35,961
Other retirement benefit costs	170,000	157,000
	<u>1,201,195</u>	<u>1,227,565</u>

**Impact Engineering Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2025**

**4. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>2025</b>	<b>2024</b>
	€	€
Emoluments in respect of qualifying services	488,000	716,000
Pension contributions to defined contribution plans in respect of qualifying services	170,000	157,000
	658,000	873,000

**5. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	346,545	131,652
Profit for the financial year	740,137	264,893
Dividends paid	(400,000)	(50,000)
<b>At the end of the financial year</b>	<b>686,682</b>	<b>346,545</b>

**6. Debtors**

	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	712,385	101,600
Other debtors	21,287	2,000
	733,672	103,600

**7. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Trade creditors	292,613	49,931
Other creditors including tax and social insurance	114,109	178,459
Accruals	29,868	1,500
	436,590	229,890

**8. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 10 March 2026.