

**CRO Number: 296635**

**Integrated Engineering Consultancy Limited**

**Unaudited Abridged Financial Statements**

**Year ended 30 November 2025**

**(As modified by Sections 352 and 353 of the Companies Act 2014)**

**Integrated Engineering Consultancy Limited**

**Year ended 30 November 2025**

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**Integrated Engineering Consultancy Limited**

**Year Ended 30 November 2025**

**Directors and other information**

**Directors**

Patrick Duke  
Emma Duke

**Secretary**

Patrick Duke

**Company registration number**

296635

**Accountants**

John Crowley & Co,  
Chartered Accountants,  
7 Stonepark Abbey,  
Rathfarnham,  
Dublin 14.

**Bankers**

Bank of Ireland  
Walkinstown,  
Dublin 12.

**Registered office**

14 Orlagh Lodge,  
Orlagh Grove,  
Scholarstown Road,  
Dublin 16.

## **Integrated Engineering Consultancy Limited**

**Year ended 30 November 2025**

### **Directors' responsibilities statement**

The directors are responsible for preparing the director's 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 accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland including FRS 102 the Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 those financial statements, the directors are required to:

- Select suitable accounting policies 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 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 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

Patrick Duke

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Mr Patrick Duke  
Director

Emma Duke

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Ms Emma Duke  
Director

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Date

**Integrated Engineering Consultancy Limited**

**Year ended 30 November 2025**

**Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 5 to 16.

- 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 John Crowley & Co., the company's accounting records and provided all the information 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 year ended 30 November 2025.

On behalf of the board

Patrick Duke

\_\_\_\_\_  
Mr Patrick Duke  
Director

Emma Duke

\_\_\_\_\_  
Ms Emma Duke  
Director

\_\_\_\_\_  
Date

## Integrated Engineering Consultancy Limited

### Balance sheet

For the year ended 30 November 2025

	Notes	€	2025 €	€	2024 €
<b>Fixed assets</b>					
Tangible assets	5		335		516
<b>Current assets</b>					
Stock	6	9,801		17,342	
Debtors	7	11,231		11,456	
Cash at bank and in hand		51,644		46,391	
			<u>72,676</u>	<u>75,189</u>	
<b>Creditors</b> (amounts falling due within one year)	8	(28,820)		(34,571)	
<b>Net current assets</b>			<u>43,856</u>	<u>40,618</u>	
<b>Net assets</b>			<u>44,191</u>	<u>41,134</u>	
<b>Capital and reserves</b>					
Called up share capital			3		3
Profit and loss account	13		44,188		41,131
			<u>44,191</u>	<u>41,134</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 Statement 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

## **Integrated Engineering Consultancy Limited**

### **Balance sheet**

#### **For the year ended 30 November 2025 - continued**

We as directors of Integrated Engineering Consultancy Limited, state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in Section 358 is complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (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 year and to otherwise comply with the provisions of the Companies Act 2014 relating to Financial Statements as far as they are applicable to the company.

We, as directors of Integrated Engineering Consultancy Limited, state that – the company has relied on the specified exemption contained in Section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with Section 353 Companies Act 2014.

The financial statements were approved by the Board of Directors on 16 January 2026 and authorised for issue on 16 January 2026.

On behalf of the board

Patrick Duke

\_\_\_\_\_  
Mr Patrick Duke  
Director

Emma Duke

\_\_\_\_\_  
Ms Emma Duke  
Director

\_\_\_\_\_  
Date

## **Integrated Engineering Consultancy Limited**

**Year ended 30 November 2025**

### **Accounting policies**

#### **1. Accounting policies**

Integrated Engineering Consultancy Limited is primarily engaged in technical and energy consulting and industrial training. From their operations base at 14 Orlagh Lodge, Orlagh Grove, Scholarstown Road, Dublin 16, they provide these services to mainly to public bodies as well as private entities. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 296635.

The significant accounting policies adopted by the company and applied consistently are as follows:

##### **(a) Basis of preparation**

The financial statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and promulgated by Chartered Accountants Ireland including 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 Companies Act 2014.

##### **(b) Currency**

###### **(i) Functional and presentation currency**

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates (“the functional currency”). The financial statements are presented in euro, which is the company’s functional and presentation currency and is denoted by the symbol “€”.

###### **(ii) Transactions and balances**

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within “finance (expenses)/income”. All other foreign exchange gains and losses are presented in the profit and loss account within “Other operating (losses)/ gains”.

## **Integrated Engineering Consultancy Limited**

**Year ended 30 November 2025**

### **1. Accounting policies (continued)**

#### **(c) Turnover**

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value 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.

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

Turnover 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.

#### **(d) Interest income**

Interest income is recognised using the effective interest method.

#### **(e) Dividend distribution**

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.

#### **(f) Taxation**

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly or indirectly in equity respectively.

##### **(i) Current tax**

Current tax is calculated on the profits for the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

##### **(ii) Deferred tax**

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements.

## **Integrated Engineering Consultancy Limited**

**Year ended 30 November 2025**

### **1. Accounting policies (continued)**

#### **(f) Taxation (continued)**

##### **(ii) Deferred tax (continued)**

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realised, or deferred tax liability settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

#### **(g) Tangible fixed assets**

##### **(i) Cost**

Tangible assets are recorded at historical cost or deemed cost, less accumulate depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Office equipment and office furniture are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided on office equipment and office furniture on a straight-line basis, so as to write off cost less residual amounts over their estimated useful lives.

##### **(ii) Depreciation**

The estimated useful economic lives assigned to office equipment and office furniture are as follows:

Office equipment	5 years
Office furniture	5 years

The company's policy is to review the remaining useful economic lives and residual values of office equipment and office furniture on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated office equipment and office furniture are retained in the cost of fixtures and office furniture and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

## **Integrated Engineering Consultancy Limited**

**Year ended 30 November 2025**

### **1. Accounting policies (continued)**

#### **(g) Tangible fixed assets (continued)**

##### **(iii) Impairment**

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds recoverable cost.

The recoverable amount is the higher of the asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units).

If the recoverable amount of the asset (or asset's generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been re-valued when the amount is recognised in other comprehensive income to the extent of any previously recognised valuation. Thereafter any excess is recognised in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of impairment loss is recognised in the profit and loss account.

#### **(h) Stocks**

Stocks comprise work-in-progress. Inventories are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

#### **(i) Trade and other debtors**

Trade and other debtors 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 the 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 the receivables. The amount of 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.

## **Integrated Engineering Consultancy Limited**

**Year ended 30 November 2025**

### **1. Accounting policies (continued)**

#### **(j) Cash at bank and on hand**

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

#### **(k) Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

#### **(l) Borrowings**

Borrowings are recognised initially at transaction price (present value of cash payable to bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Borrowings are classified as current liabilities unless the company has the right to defer the settlement of the liability for at least 12 months after the reporting date.

#### **(m) Provisions**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an out flow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in provision due to the passage of time is recognised as a finance cost.

## **Integrated Engineering Consultancy Limited**

**Year ended 30 November 2025**

### **1. Accounting policies (continued)**

#### **(n) Contingencies**

Contingent liabilities, arising as a result of past events are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements where an inflow of economic benefits is probable.

#### **(o) Employee benefits**

The company provides a range of benefits to the two directors, who are the only employees of the business. These include paid holiday arrangements.

##### **(i) Short term benefits**

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

#### **(p) Dividend distribution**

Dividend distribution to equity shareholders are recognised as a liability in company's financial statements in the period in which the dividends are approved by the equity shareholders. These amounts are recognised in the statement of changes in equity.

#### **(q) Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### **(r) Cash flow statement**

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

## Integrated Engineering Consultancy Limited

Year Ended 30 November 2025

### Notes to the financial statements

<b>2. Operating profit/(loss)</b>	<b>2025</b>	<b>2024</b>
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation	<b>181</b>	194
	—	—

### 3. Employees

The average monthly number of employees was 1 (2024: 1)

<b>4. Directors' remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Remuneration</b>		
Salaries	<b>100,000</b>	96,000
	—	—

### Directors' loans

	Patrick Duke Personal loan	Total
	€	€
Opening balance due to directors	17,906	17,906
Repayments to directors	(17,906)	(17,906)
Advances from directors	3,680	3,680
<b>Closing balance due to directors (Note 8)</b>	<b>3,680</b>	<b>3,680</b>
	—	—

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

## Integrated Engineering Consultancy Limited

Year ended 30 November 2025

### Notes to the financial statements

#### 5. Tangible fixed assets

	Office equipment	Office furniture	Total
	€	€	€
<b>Cost</b>			
Beginning of year	6,163	845	7,008
Additions	-	-	-
Disposals	-	-	-
End of year	<u>6,163</u>	<u>845</u>	<u>7,008</u>
<b>Depreciation</b>			
Beginning of year	5,647	845	6,492
Charge for year	181	-	181
Disposed during year	-	-	-
End of year	<u>5,828</u>	<u>845</u>	<u>6,673</u>
<b>Net book value</b>			
At 30 November 2025	<u>335</u>	-	<u>335</u>
At 30 November 2024	<u>516</u>	-	<u>516</u>

#### 6. Stocks

	2025 €	2024 €
Work-in-progress	<u>9,801</u>	<u>17,342</u>

The net replacement cost of work-in-progress is not expected to be materially different from that shown above.

Inventories are stated after provisions for impairment of nil (2024: nil)

#### 7. Debtors

	2025 €	2024 €
Trade debtors	4,950	1,722
Corporation tax	6,281	9,734
	<u>11,231</u>	<u>11,456</u>

The fair value of trade and other receivables approximate to their carrying amount.

## Integrated Engineering Consultancy Limited

Year ended 30 November 2025

### Notes to the financial statements

<b>8. Creditors</b> (amounts falling due within one year)	<b>2025</b>	<b>2024</b>
	€	€
Trade creditors	-	-
Directors' loans (Note 4)	<b>3,680</b>	17,906
Other taxation and social welfare	<b>17,578</b>	11,303
Accruals	<b>7,562</b>	5,362
	<b>28,820</b>	<b>34,571</b>

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

### 9. Details of borrowings

	<b>Within 1 Year</b>	<b>Between 1 &amp; 2 years</b>	<b>Between 2 &amp; 5 years</b>	<b>After 5 years</b>	<b>Total</b>
	€	€	€	€	€
Repayable other than by instalments					
Bank overdrafts	-	-	-	-	-
Repayable by Instalments					
Term loan	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

### 10. Capital commitments

There were no capital commitments at the year ended 30 November 2025.

## **Integrated Engineering Consultancy Limited**

**Year ended 30 November 2025**

### **Notes to the financial statements**

#### **11. Related party transactions**

Key management includes the Board of Directors, all members of the Company Management and the Company Secretary. The compensation paid or payable to key management for employee services is shown below:

	<b>2025</b>	2024
	€	€
<b>Key management compensation</b>		
Salaries and other short-term employee benefits	<b>100,000</b>	96,000
	<hr/>	<hr/>

Mr Patrick Duke, who is a director of the company, received €4,877 in respect of travel and subsistence incurred by him, while on company business.

#### **12. Post balance sheet events**

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

<b>13. Movement on profit and loss reserves</b>	<b>2025</b>	2024
	€	€
Profit and loss reserves brought forward at 01/12/2024	<b>41,131</b>	47,308
Profit/(loss) for financial year	<b>3,057</b>	(6,177)
Profit and loss reserves at 30/11/2025	<b>44,188</b>	41,131
	<hr/>	<hr/>

#### **14. Approval of financial statements**

The directors approved the financial statements on 16 January 2026.