

ABRIDGED ACCOUNTS FOR IMPT CONSULTING LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

Company Registration Number: 530899

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## **Directors and other information**

<b>Directors</b>	Kevin Toner Ivan Toner
Secretary	Ivan Toner
Company Number	530899
Registered Office	Mullagheep Ramelton Co. Donegal

## AUDIT EXEMPTION STATEMENT

We, as Directors of IMPT Consulting Limited, state that:

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;

(b) the company satisfies the conditions specified in section 358;

(c) the shareholders of the company have not served a notice on the company under section 334 (1) in accordance with section 334 (2) of the Companies Act 2014;

(d) we acknowledge the company's obligations under the Companies Acts 2014, to keep proper books of account and to prepare accounts which give a true and fair view of the state of affairs 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 Act relating to accounts so far as they are applicable to the company;

(e) The company has relied on the specified exemption contained in section 352; We have done so on the ground that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly in accordance with Section 353.

On behalf of the board

Signature: 

Name: Ivan Toner

Director

Date 30/11/2026

Signature: 

Kevin Toner

Director

Date 30/11/2026

## DIRECTORS REPORT

FOR THE YEAR ENDED 31 JULY 2025

The directors present their report and the abridged financial statements for the year ended 31 July 2025.

### **Principal activities and review of the business**

The principal activity of the company is the provision of education services.

This is the twelfth year of the company's activities and the performance was in line with expectations. Conditions continued to be difficult from the previous year. The trading environment is very difficult. No contracts were won for the present financial year.

### **Principle risks and uncertainties**

The directors have not identified any significant risks or uncertainties facing the company. The Company is well funded to get through the present difficult trading environment.

### **Directors of the Company**

The present membership of the board is listed on the 'Directors and other information' page.

### **Incorporation/ Limited Liability**

The company is a limited liability company and consequently, the liability of members is limited.

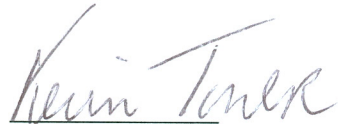
### **Books of Account**

The measures taken by the directors to ensure compliance with the requirement to keep proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

This report was approved by the Board on the 30/1/26 and signed on its behalf by:



Director



Director

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE MEMBERS'  
FINANCIAL STATEMENTS

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for the period.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and apply them consistently
- Make judgments and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Act, 2014. They are also responsible for safeguarding the assets of the company and hence, for taking reasonable steps for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Juan-Javier

Director

Date:

30/1/2026

Kevin Toner

Director

Date:

30/1/2026

ABRIDGED BALANCE SHEET

	31/7/2025	31/7/2024
	€	€
Fixed Assets		
Tangible Fixed Assets <b>Note 2</b>	177,500	177,500
Current Assets		
Cash at Bank	21,895	25,621
Preliminary CT Tax Paid	<u>0</u>	<u>0</u>
	21,895	25,621
Creditors – due within one year		
Corporation Tax Due	<u>(0)</u>	<u>(0)</u>
Total Assets less Current Liabilities	199,395	203,121
Creditors – due after one year <b>Note 3</b>	<u>(185,895)</u>	<u>(185,714)</u>
Net Assets (Liabilities)	<u>13,500</u>	<u>17,407</u>
Capital and Reserves		
Called up share capital <b>Note 4</b>	2	2
Profit and Loss Account	<u>13,498</u>	<u>17,405</u>
Shareholder funds	<u>13,500</u>	<u>17,407</u>

These financial statements were approved by the Board on 30<sup>th</sup> January 2026.

**AUDIT EXEMPTION STATEMENT**

We, as Directors of IMPT Consulting Limited, state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
  - (b) the company satisfies the conditions specified in section 358;
  - (c) the shareholders of the company have not served a notice on the company under section 334 (1) in accordance with section 334 (2) of the Companies Act 2014;
  - (d) we acknowledge the company's obligations under the Companies Acts 2014, to keep proper books of account and to prepare accounts which give a true and fair view of the state of affairs 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 Act relating to accounts so far as they are applicable to the company;
  - (e) The company has relied on the specified exemption contained in section 352 of the Companies Act 2014;
- We have done so on the ground that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly in accordance with Section 353 of the Companies Act 2014.

On behalf of the board

Signature: *Juan Toner*

Name: Ivan Toner  
 Director  
 Date 30/1/2026

Signature:

*Kevin Toner*

Kevin Toner  
 Director  
 Date 30/1/2026

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025

**1. Statement of Accounting Policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**a. Basis of preparation**

The audited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

**b. Income Policy**

Income represents the total invoice value of sales made during the year.

**c. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and Equipment	-	12.5% Straight Line
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**d. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates prevailing at the balance sheet date.

**2. Tangible Fixed Assets**

	Land and Buildings Freehold	Fixtures and Fittings	Total
<b>Cost</b>	€	€	€
At 1 August 2024	177,500	1,700	179,200
Additions			
Disposals	-	-	-

At 31 July 2025	177,500	1,700	179,200
<b>Depreciation</b>			
At 1 August 2024	-	1,700	1,700
Charge for the year	-		
At 31 July 2025	-	1,700	1,700
<b>Net Book Values</b>			
At 31 July 2025	177,500	0	177,500
At 31 July 2024	177,500	0	177,500

<b>3. Creditors – due after one year</b>	31/7/2025	31/7/2024
	€	€
Loans from Director	185,895	185,714

**4. Share Capital**

Authorised Share Capital	€	€
100,000 Ordinary Shares of €1 each	100,000	100,000
Allotted, called up and fully paid	2	2

<b>5. Interests of Directors and Secretary</b>	31/7/2025	31/7/2024
Ivan Toner – number of shares held	2	2

**6. Remuneration of Directors**

No remuneration has been paid to the directors, either for this financial year or the preceding financial year.

**7. Employees**

The Company does not have any employees.