

MOTION IMPULSE LIMITED

**Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025**

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for the financial year ended 30 September 2025

Contents

Directors' Responsibilities Statement	2
Balance Sheet	3
Statement of Changes in Equity	5
Notes to the Abridged Financial Statements	6

MOTION IMPULSE LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 30 September 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director 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 director 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 director is required to:

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

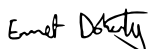
The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and 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 and related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Beyond Accounting Limited, all the Company's accounting records and provided all the information, books, or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the financial year ended 30/09/2025.

Approved by the Board of Directors and signed on its behalf by:



Emmet Doherty
Director

22 December 2025



Elise Missall
Director

MOTION IMPULSE LIMITED
BALANCE SHEET
for the financial year ended 30 September 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	6	1,431	2,990
		<u>1,431</u>	<u>2,990</u>
Current assets			
Debtors	7	277	833
Cash at bank and in hand	8	10,253	13,421
		<u>10,530</u>	<u>14,254</u>
Creditors: amounts falling due within one year	9	(89,060)	(69,496)
Net current liabilities		<u>(78,530)</u>	<u>(55,242)</u>
Total assets less current liabilities		<u>(77,099)</u>	<u>(52,252)</u>
Creditors: amounts falling due after more than one year	10	(5,778)	(11,707)
Net liabilities		<u>(82,877)</u>	<u>(63,959)</u>
Capital and reserves			
Called-up share capital	11	100	100
Profit and loss account		(82,977)	(64,059)
Total shareholders' deficit		<u>(82,877)</u>	<u>(63,959)</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' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

MOTION IMPULSE LIMITED

BALANCE SHEET (continued)

for the financial year ended 30 September 2025

We, as directors of Motion Impulse 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 s.358 are satisfied;
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.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 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;
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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 s.353 Companies Act 2014.

The financial statements of Motion Impulse Limited (registered number: 634417) were approved and authorised for issue by the Board of Directors on 22 December 2025. They were signed on its behalf by:



Emmet Doherty
Director



Elise Missall
Director

MOTION IMPULSE LIMITED

STATEMENT OF CHANGES IN EQUITY
for the financial year ended 30 September 2025

	Called-up share capital	Profit and loss account	Total
	€	€	€
At 01 October 2023	100	(99,264)	(99,164)
Profit for the financial year	0	35,205	35,205
Total comprehensive income	0	35,205	35,205
At 30 September 2024	100	(64,059)	(63,959)
At 01 October 2024	100	(64,059)	(63,959)
Loss for the financial year	0	(18,918)	(18,918)
Total comprehensive loss	0	(18,918)	(18,918)
At 30 September 2025	100	(82,977)	(82,877)

MOTION IMPULSE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS for the financial year ended 30 September 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Motion Impulse Limited (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014 and its company registration number is 634417. The address of the registered office is The Monastery, Garranlahanmore, Ballinlough, Castlerea, Roscommon, Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with the Companies Act 2014 and Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council.

The functional currency of Motion Impulse Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors note that the business has net liabilities of €82,877. The Company is supported through loans from the directors. The directors have confirmed that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the directors will continue to support the Company. Given the current position, the directors believe that any foreseeable debts can be met for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

MOTION IMPULSE LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 September 2025**

Employee benefits

Short term benefits

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

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

Finance costs

Finance costs are charged to the Profit and Loss Account over the term of the debt using the effective interest method so the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

Taxation

Current tax

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

MOTION IMPULSE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 September 2025

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised 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.

Ordinary share capital

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

2. Employees

	2025	2024
	Number	Number
Monthly average number of persons employed by the Company during the year, including directors	2	3

3. Interest payable and other similar expenses

	2025	2024
	€	€
Interest payable and similar expenses	2,823	2,036

4. (Loss)/profit on ordinary activities before taxation

(Loss)/profit on ordinary activities before taxation is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible fixed assets (note 6)	1,559	1,559
Government grants	400	28,668
Foreign exchange losses	7,593	8,790

5. Directors' remuneration

	2025	2024
	€	€
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	81,678	54,978

MOTION IMPULSE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 September 2025

6. Tangible assets

	Fixtures and fittings	Computer equipment	Total
	€	€	€
Cost			
At 01 October 2024	3,872	3,923	7,795
At 30 September 2025	3,872	3,923	7,795
Accumulated depreciation			
At 01 October 2024	2,529	2,276	4,805
Charge for the financial year	774	785	1,559
At 30 September 2025	3,304	3,060	6,364
Net book value			
At 30 September 2025	568	863	1,431
At 30 September 2024	1,343	1,647	2,990

7. Debtors

	2025	2024
	€	€
Trade debtors	277	0
Other debtors	0	833
	277	833

8. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	10,253	13,421

MOTION IMPULSE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 September 2025

9. Creditors: amounts falling due within one year

	2025	2024
	€	€
Bank loans	38,354	21,346
Trade creditors	6,420	4,127
Amounts owed to related parties (note 12)	4,500	2,000
Amounts owed to directors (note 12)	27,511	38,611
Other taxation and social security	5,733	3,312
Other creditors	6,542	100
	89,060	69,496

10. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Bank loans	5,778	11,707
	5,778	11,707

There are no amounts included above in respect of which any security has been given by the small entity.

11. Called-up share capital

	2025	2024
	€	€
Allotted, called-up and fully-paid		
100 Ordinary shares of €1.00 each	100	100
	100	100

12. Related party transactions

Transactions with related parties or connected persons

Amounts owed to related parties

	2025	2024
	€	€
Motion Chapel Limited	4,500	2,000
	4,500	2,000

Motion Chapel Limited Company Number 738825 and Motion Impulse Limited share common directors and shareholders.

MOTION IMPULSE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 September 2025

Transactions with the entity's directors (or members of its governing body)

Amounts owed to directors

	2025	2024
	€	€
Emmet Doherty	24,553	30,853
Elise Missall	2,958	7,758
	<u>27,511</u>	<u>38,611</u>

13. Events after the Balance Sheet date

There have been no significant events affecting the Company since the balance sheet date.