

ABSS TEST SERVICES LIMITED

Company registration number: 650651

ABRIDGED UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

ABSS TEST SERVICES LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS OF A MICRO ENTITY PREPARED IN ACCORDANCE WITH THE MICRO ENTITIES REGIME AS INTRODUCED BY THE COMPANIES (ACCOUNTING) ACT 2017

YEAR ENDED 30 APRIL 2025

Company registered number: 650651

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ABSS TEST SERVICES LIMITED

ABRIDGED BALANCE SHEET – 30 APRIL 2025

	Note	30 APR 2025		30 APR 2024	
		€	€	€	€
<b>FIXED ASSETS</b>					
Tangible assets			540		1,093
<b>CURRENT ASSETS</b>					
Trade and other debtors		10		10	
Cash at bank and in hand		13,389		13,678	
		13,399		13,688	
<b>CREDITORS</b>					
Amounts falling due within one year		(307)		(307)	
<b>NET CURRENT ASSETS</b>			13,092		13,381
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			13,632		14,474
<b>NET ASSETS</b>			13,632		14,474
<b>CAPITAL AND RESERVES</b>					
<b>CAPITAL AND RESERVES</b>			13,632		14,474
<b>SHAREHOLDER'S FUNDS</b>			13,632		14,474

I, as director of ABSS Test Services Limited, state that –

- (a) the company is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied;
- (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 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;
- (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 prepared in accordance with section 353.

These financial statements were approved and authorised for issue by the Board on 13 January 2026.

..... Fergal Callan - DIRECTOR

The notes on page 4 and 5 form part of these accounts.

1 ACCOUNTING POLICIES

The company's registered office is 1 Ned's Close, Kill, Dunfanaghy, Co Donegal. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 650651.

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

(a) Basis of preparation of financial statements

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 'The Financial Reporting Standard applicable to the Micro-Entities Regime – 'FRS 105' and the Companies Act 2014.

(b) Depreciation

Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Computer equipment	-	20% per annum of cost
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(c) Taxation

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences. Deferred tax assets are recognised only the extent they are regarded as recoverable.

(d) Foreign exchange

Transactions denominated in foreign currencies are translated into euro and recorded at the rate of exchange ruling at the date of the transaction.

Balances at the year-end denominated in a foreign currency are translated into euro at the rate of exchange ruling at the balance sheet date.

2 TURNOVER

The fees received by the company have been derived from its principal activity wholly undertaken in Ireland.

ABSS TEST SERVICES LIMITED

NOTES TO THE ABRIDGED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025

3 MOVEMENT ON RESERVES

PROFIT AND LOSS ACCOUNT

	2025 €	2024 €
(Loss) for the year	(842)	(1,296)
At 1 May	14,464	15,760
	<hr/>	<hr/>
At 30 April	13,622	14,464
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