


OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

Company Name: Focus Testing Consultants Limited
Company Number: 723306
Financial Year: Year Ended 31st 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: Ross Williams

Date: 16/02/26

Signature: 
Director

Name: Niamh O'Rourke

Date: 16/02/26

Company registration number: 723306

Focus Testing Consultants Limited
Unaudited abridged financial statements
for the financial year ended 31 December 2025

Focus Testing Consultants Limited

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Focus Testing Consultants Limited

Directors and other information

Directors	Ross Williams Niamh O'Rourke
Secretary	Ross Williams
Company number	723306
Registered office	3 Caislean Mainear Athlumney Navan Co. Meath.
Accountants	O'Byrne Fay Limited 13B Mullaghboy Industrial Estate Navan, Co. Meath
Bankers	Permanant TSB Carysfort Avenue Blackrock Dublin

Focus Testing Consultants 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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board:



Ross Williams
Director



Niamh O'Rourke
Director

16th January 2026

Focus Testing Consultants Limited

**Balance sheet
As at 31 December 2025**

	2025	2024
	€	€
Current assets	25,091	32,292
Creditors: amounts falling due within one year	(6,646)	(9,665)
Net current assets	<u>18,445</u>	<u>22,627</u>
Total assets less current liabilities	18,445	22,627
Accruals and deferred income	(2,000)	(2,000)
Net assets	<u>16,445</u>	<u>20,627</u>
Capital and reserves	<u>16,445</u>	<u>20,627</u>

We, as directors of Focus Testing Consultants 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 is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- (c) 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);
- (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 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 16 January 2026 and signed on behalf of the board by:



Ross Williams
Director



Niamh O'Rourke
Director

Focus Testing Consultants 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 3 Caislean Mainear, Athlumney, Navan, Co. Meath.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

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.

Tax is recognised on taxable profit for the current and past periods. 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.

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.

Focus Testing Consultants Limited

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

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	20,527	10,137
(Loss)/profit for the financial year	(4,182)	10,390
At the end of the financial year	<u>16,345</u>	<u>20,527</u>