

Company registration number: 663132

Futuresense Limited

Unaudited abridged financial statements

for the financial year ended 31 December 2025

Futuresense Limited

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Balance sheet	3 - 4
Notes to the abridged financial statements	5 - 10

Futuresense Limited

Directors and other information

Directors	Brian Butler Steven Lawrence Hyslop Simon Andrew Jackson
Secretary	Brian Butler
Company number	663132
Registered office	WEWORK 5 Harcourt Road Dublin 2 D02 FW64
Business address	WEWORK 5 Harcourt Road Dublin 2 D02 FW64
Accountants	Leahy O'Riordan Chartered Accountants 1-2 Marino Mart Fairview Dublin 3 D03 T3P1
Bankers	Bank of Ireland Unit 4-6, Block 3 Greenhills Road Extension Dublin 24 D24 XY66

Futuresense 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.

The directors are responsible for preparing the directors 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 these 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 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 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. 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.



Brian Butler

Director
19 February 2026



Steven Lawrence Hyslop

Director
19 February 2026

Futuresense Limited

**Balance sheet
As at 31 December 2025**

	Note	2025 €	€	2024 €	€
Current assets					
Debtors	7	8,796		139,622	
Cash at bank and in hand		152,568		188,811	
		<u>161,364</u>		<u>328,433</u>	
Creditors: amounts falling due within one year					
	8	<u>(76,152)</u>		<u>(249,475)</u>	
Net current assets		85,212		78,958	
Total assets less current liabilities		<u>85,212</u>		<u>78,958</u>	
Net assets		<u><u>85,212</u></u>		<u><u>78,958</u></u>	
Capital and reserves					
Called up share capital presented as equity		100		100	
Profit and loss account		85,112		78,858	
Shareholders funds		<u><u>85,212</u></u>		<u><u>78,958</u></u>	

These financial statements have been prepared in accordance with the Small Companies Regime.

We, as directors of Futuresense 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 section 358 of the Companies Act 2014 are satisfied;
- 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 5 to 10 form part of these abridged financial statements.

Futuresense Limited

Balance sheet (continued)
As at 31 December 2025

These abridged financial statements were approved by the board of directors on 19 February 2026 and signed on behalf of the board by:


Brian Butler
Director


Steven Lawrence Hyslop
Director

The notes on pages 5 to 10 form part of these abridged financial statements.

Futuresense Limited

Notes to the abridged financial statements Financial year ended 31 December 2025

1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes constitute the individual financial statements of Futuresense Limited for the financial year ended 31 December 2025.

Futuresense Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 663132). The Registered Office is WEWORK, 5 Harcourt Road, Dublin 2, D02 FW64. The principal place of business of the company is WEWORK, 5 Harcourt Road, , D02 FW64. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

Currency

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities. Turnover on supply of services such as business consultancy is recognised by reference to the invoice date. Invoicing is executed when the service has reached a substantial level of completion. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments.

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

Dividends

Dividends to the company's equity shareholders are recognised as a liability of the company when approved by the company's shareholders.

Futuresense Limited

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

Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. Non-monetary items measured at fair value are translated at the rate of exchange at the date when the fair value was determined. All foreign exchange differences are taken to the profit and loss account.

Retirement benefit costs

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to the retirement benefit scheme are treated as assets or liabilities.

Once-off termination payments that are not required by contract, legislation, or other obligations or commitments, are recognised in the financial year in which they become payable.

Impairments of assets, other than financial instruments

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset other than goodwill no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of tangible fixed assets, goodwill and other intangible fixed assets is the higher of the fair value less cost to sell of the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

Futuresense Limited

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

Financial instruments

Ordinary share capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial assets

Other financial assets including trade debtors arising from services supplied to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

Loans and borrowings

All loans made by the company are initially recorded at the amount of cash advanced plus transaction costs incurred, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently loans made by the company are stated at amortised cost using the effective interest rate method less impairment, where there is objective evidence of impairment.

All borrowings by the company, with the exception of loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons), are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised cost using the effective interest rate method.

Loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons) are initially measured at transaction price and not discounted on subsequent measurement.

The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

Futuresense Limited

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

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

JUDGEMENTS

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

3. Employee numbers

The average monthly number of persons employed by the company during the financial year, including the executive directors was 3 (2024: 3).

4. Directors remuneration

Included in staff costs are the following in respect of directors of the company:

	2025	2024
	€	€
Emoluments in respect of qualifying services	143,754	136,500
Pension contributions to defined contribution plans in respect of qualifying services	7,032	4,860
	<u>150,786</u>	<u>141,360</u>

5. Directors transactions

Loans from directors

As permitted by the Companies Act 2014, the following loan was made to Brian Butler. It is interest free, unsecured and repayable on demand. It is included in 'Other creditors' (note 8).

	2025	2024
	€	€
At the start of the financial year	(1,294)	(1,859)
Advances made during the financial year	(60,000)	(22,549)
Amounts repaid during the financial year	61,294	23,114
At the end of the financial year	<u>-</u>	<u>(1,294)</u>

Futuresense Limited

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

6. Appropriations of profit and loss account	2025	2024
	€	€
At the start of the financial year	78,858	37,777
Profit for the financial year	281,254	141,081
Dividends paid	(275,000)	(100,000)
At the end of the financial year	<u>85,112</u>	<u>78,858</u>
7. Debtors	2025	2024
	€	€
Trade debtors	1,359	139,495
Other debtors	1,437	127
Prepayments	6,000	-
	<u>8,796</u>	<u>139,622</u>
8. Creditors: amounts falling due within one year	2025	2024
	€	€
Trade creditors	-	120,394
Other creditors including tax and social insurance	69,013	125,266
Accruals	3,783	3,815
Deferred income	3,356	-
	<u>76,152</u>	<u>249,475</u>

9. Events after the end of the reporting period

There have been no significant events affecting the company since the balance sheet date and the date of signing the financial statements.

10. Capital commitments

The company had no material capital commitments at the financial year ended 31 December 2025.

11. Contingent liabilities

The company had no material contingent liabilities at the financial year ended 31 December 2025.

Futuresense Limited

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

12. Related party transactions and controlling party

Ultimate controlling party

The ultimate controlling parties are Brian Butler, Frederik Johannes Rothman, Riaan Mellet, Steven Lawrence Hyslop and Simon Andrew Jackson. They each hold 20% of the share capital of the company.

Key management personnel compensation

The directors' remuneration disclosed in note 4 represents the total compensation paid to key management personnel.

Other related party transactions

All other related party transactions are disclosed under Directors' remuneration and transactions, note 5.

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 19 February 2026.