

Workplace Investigations Ireland Limited
Unaudited Financial Statements
for the financial year ended 31 May 2025

Workplace Investigations Ireland Limited

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Workplace Investigations Ireland Limited

DIRECTOR AND OTHER INFORMATION

Director	Mr Phillip Gillespie
Company Secretary	Mrs Michelle Gillespie
Company Number	696842
Registered Office and Business Address	Unit A4 Enterprise Fund Business Centre Ballyraine Donegal
Accountants	Market House Accountancy Services Ltd Railway House Ramelton Road Letterkenny Donegal F92R902 Ireland
Bankers	AIB 61 Upper Main Street Letterkenny Donegal

Workplace Investigations Ireland Limited
ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited financial statements of
Workplace Investigations Ireland Limited
for the financial year ended 31 May 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 May 2025 as set out on pages 5 to 8 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the director of Workplace Investigations Ireland Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 May 2025 your duty to ensure that Workplace Investigations Ireland Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Workplace Investigations Ireland Limited. You consider that Workplace Investigations Ireland Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Workplace Investigations Ireland Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

MARKET HOUSE ACCOUNTANCY SERVICES LTD

Railway House
Ramelton Road
Letterkenny
Donegal
F92R902
Ireland

Date: _____

Workplace Investigations Ireland Limited

INCOME STATEMENT

for the financial year ended 31 May 2025

	2025 €	2024 €
Turnover	37,087	29,407
Staff costs	(15,540)	(13,663)
Value adjustments and other amounts written off assets	(432)	(375)
Other expenses	(12,367)	(6,383)
Tax	(1,254)	(1,123)
	<hr/>	<hr/>
Profit	7,494	7,863
Retained profit brought forward	25,971	18,108
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Retained profit carried forward	33,465	25,971
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Workplace Investigations Ireland Limited
STATEMENT OF FINANCIAL POSITION

as at 31 May 2025

	2025	2024
	€	€
Fixed Assets	2,646	2,625
Current assets	38,000	32,632
Creditors: amounts falling due within one year	(6,631)	(7,736)
Net Current Assets	31,369	24,896
Total Assets less Current Liabilities	34,015	27,521
Provisions for liabilities	-	(1,000)
Accruals and deferred income	(550)	(550)
Net Assets	33,465	25,971
Capital and Reserves	33,465	25,971

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Workplace Investigations Ireland 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 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),
- (d) I 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the Director and authorised for issue on 12 February 2026 :

Mr Phillip Gillespie
Director

Workplace Investigations Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Workplace Investigations Ireland Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 696842. The registered office of the company is Unit A4, Enterprise Fund Business Centre, Ballyraine, Donegal which is also the principal place of business of the company. The financial statements have been presented in Euro (€) 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. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Workplace Investigations Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement	2025	2024
	€	€
Profit brought forward	25,971	18,108
Profit for the financial year	7,494	7,863
Profit carried forward	<u>33,465</u>	<u>25,971</u>

4. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 12 February 2026.