

**Company registration number: 740148**

**E-Compass Surveys Ltd**  
**Unaudited abridged financial statements**  
**for the financial year ended 31 December 2025**

# E-Compass Surveys Ltd

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## **E-Compass Surveys Ltd**

### **Directors and other information**

<b>Director</b>	Ray Browne
<b>Secretary</b>	Derek Browne
<b>Company number</b>	740148
<b>Registered office</b>	10 Rosegarth Donnybrook Douglas Cork
<b>Business address</b>	10 Rosegarth Donnybrook Douglas Cork
<b>Accountants</b>	Fingleton Peters & Tyrrell Chartered Accountants & Statutory Audit Firm 4 Kellyville Park Portlaoise Laois
<b>Bankers</b>	Bank of Ireland Patrick Street Cork Co. Cork

## **E-Compass Surveys Ltd**

### **Director's 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 Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the period end date and of the profit or loss of the company for the period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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, enable to ensure that the financial statements comply with the Companies Act 2014. He is 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.

## **E-Compass Surveys Ltd**

### **Accountants' Report to the director on the Unaudited abridged financial statements of E-Compass Surveys Ltd**

In accordance with the engagement letter dated 2 January 2025, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to the ethical and other professional requirements which are detailed at [<http://www.charteredaccountants.ie/Professional-Standards/Home>]

This report is made to the company's director, as a body, 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 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 the company's director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland.

You have acknowledged on the balance sheet for the year ended 31 December 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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 financial statements.

Fingleton Peters & Tyrrell  
Chartered Accountants & Statutory Audit Firm

4 Kellyville Park  
Portlaoise  
Laois

19 February 2026

## E-Compass Surveys Ltd

### Balance sheet As at 31 December 2025

	2025		2024	
	€	€	€	€
Fixed assets		11,284		11,446
Current assets	37,145		21,240	
Prepayments and accrued income	831		998	
		37,976		22,238
Creditors: amounts falling due within one year		(5,016)		(1,603)
<b>Net current assets</b>		32,960		20,635
<b>Total assets less current liabilities</b>		44,244		32,081
Accruals and deferred income		(1,220)		(1,550)
<b>Net assets</b>		43,024		30,531
<b>Capital and reserves</b>		43,024		30,531

I, as director of E-Compass Surveys Ltd 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 shareholder 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) 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 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.

**E-Compass Surveys Ltd**

**Balance sheet (continued)**  
**As at 31 December 2025**

These abridged financial statements were approved by the director of the company on 19 February 2026 and signed by:

**Ray Browne**  
Director

## **E-Compass Surveys Ltd**

### **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 and the related notes constitute the individual financial statements of E-Compass Surveys Ltd for the financial year ended 31st December 2025.

E-Compass Surveys Ltd is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (Registered no. 740148). The address of the registered office is E-Compass Surveys Ltd, 10 Rosegarth, Donnybrook, Douglas, Cork which is also the principal place of business.

#### **Currency**

The financial statements have been presented in the Euro currency (€).

#### **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. 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 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

#### **Tangible assets**

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment                      - 12.5%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

## E-Compass Surveys Ltd

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

#### **Turnover**

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

#### **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 not recognised.

#### **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.

##### **Other financial assets**

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are measured at the transaction price including transaction costs.

##### **Loans and borrowings**

All loans made by the company are recorded at the amount loaned.

All borrowings by the company are recorded at the amount borrowed.

Loans and borrowings are classified as current assets and liabilities.

##### **Other financial liabilities**

Other financial liabilities, including trade creditors, are measured at transaction cost less transaction costs.

##### **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.

## E-Compass Surveys Ltd

### 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 period	30,431	16,309
Profit for the financial period	12,493	14,122
<b>At the end of the financial period</b>	<u>42,924</u>	<u>30,431</u>

#### 5. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	826	(9,906)
Advances made during the financial year	-	11,832
Amounts repaid during the financial year	(1,426)	(1,100)
At the end of the financial year	<u>(600)</u>	<u>826</u>

Value of arrangements expressed as a percentage of net assets was as follows:

	2025	2024
	%	%
At the start of the financial year	2.71	-
At the end of the financial year	<u>-</u>	<u>2.71</u>

Disclosure for each director or other person is as follows:

##### **Ray Browne**

During the year Ray Browne repaid in full the loan to the Company.

	2025	2024
	€	€
At the start of the financial year	826	(9,906)
Advances made during the financial year	-	11,832
Amounts repaid during the financial year	(1,426)	(1,100)
At the end of the financial year	<u>(600)</u>	<u>826</u>

#### 6. Approval of financial statements

The director approved these abridged financial statements for issue on 19th February 2026.