Alan O'Dwyer Limited

Abridged Unaudited Financial Statements

For the Financial Year Ended 30 June 2025

Company Number: 748868

Alan O'Dwyer Limited
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Alan O'Dwyer Limited
Directors and Other Information

Directors	Alan O'Dwyer Valerie O'Dwyer
Company Secretary	Valerie O'Dwyer
Company Number	748868
Registered Office and Business Address	Mooncora House Raheen Piltown Co. Kilkenny
Accountants	Duncan Financial Services Chartered Accountants Georgian House 12 Patrick Street Kilkenny

Alan O'Dwyer Limited
Directors' Responsibilities Statement
For the Financial Year Ended 30 June 2025

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 that 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", applying Section 1A of that Standard, 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 for the company financial statements 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.

Signed on behalf of the board

Alan O'Dwyer
Director

Valerie O'Dwyer
Director

27 March 2026

Alan O'Dwyer Limited
Balance Sheet
As at 30 June 2025

	Notes	2025	2024
		€	€
Fixed Assets			
Tangible assets	**5**	**87,500**	-
Financial assets	**6**	**37,450**	-
Fixed Assets		**124,950**	-
Current Assets			
Cash at bank and in hand		**100**	100
Creditors: amounts falling due within one year	**7**	**(20,857)**	-
Net Current (Liabilities)/Assets		**(20,757)**	100
Total Assets less Current Liabilities		**104,193**	100
Creditors:			
amounts falling due after more than one year	**8**	**(104,093)**	-
Net Assets		**100**	100
Capital and Reserves			
Called up share capital presented as equity	**9**	**100**	100
Shareholders' Funds		**100**	100

Alan O'Dwyer Limited
Balance Sheet
As at 30 June 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Alan O'Dwyer 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 359 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) 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 the 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 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 27 March 2026 and signed on its behalf by:

Alan O'Dwyer
Director

Valerie O'Dwyer
Director

Alan O'Dwyer Limited
Reconciliation of Shareholders' Funds
As at 30 June 2025

	Called up share capital €	Total €
At 20 September 2023	-	-
Net proceeds of equity		
Ordinary share issue	100	100
At 30 June 2024	100	100
At 30 June 2025	**100**	**100**

Alan O'Dwyer Limited
Notes to the Abridged Financial Statements
For the Financial Year Ended 30 June 2025

1. General Information

Alan O'Dwyer Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 748868. The registered office of the company is Mooncora House, Raheen, Piltown, Co. Kilkenny which is also the principal place of business of the company. The company was established for the purpose of holding investments. There was no trading activity in the year. 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.

Statement of compliance
The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial year, and has applied the rules of the ‘Small Companies Regime’ in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Tangible assets and depreciation
Tangible assets are stated at cost or at valuation, less accumulated depreciation. 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:

Property	-	4% Straight line

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.

Financial assets
Financial assets held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

Borrowing costs
Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

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 Balance Sheet date.

Alan O'Dwyer Limited
Notes to the Abridged Financial Statements
For the Financial Year Ended 30 June 2025

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

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

3. Period of financial statements

The comparative figures relate to the 9 month period ended 30 June 2024.

4. Employees

The company had no employees during the financial year or the preceding financial period.

5. Tangible assets

	Property	Total
	€	€
Cost		
At 1 July 2024	-	-
Additions	87,500	87,500
At 30 June 2025	87,500	87,500
Depreciation		
At 1 July 2024	-	-
At 30 June 2025	-	-
Net book value		
At 30 June 2025	**87,500**	**87,500**

6. Financial fixed assets

	Other unlisted investments	Total
Investments	€	€
Cost		
Additions	37,450	37,450
At 30 June 2025	37,450	37,450
Net book value		
At 30 June 2025	**37,450**	**37,450**

Alan O'Dwyer Limited
Notes to the Abridged Financial Statements
For the Financial Year Ended 30 June 2025

7.	**Creditors**	**2025**	2024
	Amounts falling due within one year	**€**	€
	Amounts owed to credit institutions		
	Other loan	**12,484**	-
	Amounts owed to group undertakings (Note 12)	**8,323**	-
	Directors' current accounts (Note 11)	**50**	-
		20,857	-

8.	**Creditors**	**2025**	2024
	Amounts falling due after more than one year	**€**	€
	Other loan	**104,093**	-

9.	**Share capital**			**2025**	2024
				€	€
	Description	**Number of shares**	**Value of units**		
	Allotted, called up and fully paid				
	Ordinary Shares	100	€1.00 each	**100**	100

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	**Class of Shares**	**Number Held At 30/06/25**	01/07/24
Alan O'Dwyer	Ordinary Shares	**75**	75
Valerie O'Dwyer	Ordinary Shares	**25**	25
		100	100

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

11. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Alan and Valerie O'Dwyer	**50**	-

12. Related party transactions

Transactions and balances with group company:

	2025	2024
	€	€

continued

Group Undertaking Creditors

Merry's Garage Limited	**8,323**	-

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 March 2026.