

**Registration number 54306**

**Alan Daly Ltd.**

**Abridged accounts**

**for the year ended 30th September 2025**

## **Alan Daly Ltd.**

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**Alan Daly Ltd.**

**Directors and other information**

Directors	Alan Daly Grainne Mangan
Secretary	Alan Daly
Company number	54306
Registered office	Main Street, Kilmihill, Co. Clare.
Accountants	MOET Accountants Suite 4C, Whitethorns, Castletroy, Limerick
Business address	Main Street, Kilmihill, Co. Clare.
Bankers	A.I.B. Bank plc., 7, Frances Street, Kilrush, Co. Clare.
Solicitors	Mc Mahon & Williams, Solicitors Kilrush, Co. Clare.

**Alan Daly Ltd.**

**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

**Directors' and secretary and their interests in shares of the company**

The directors and secretary who served during the year and their interests in the company are as stated below:

	<b>Ordinary Shares</b>	
	<b>30/09/25</b>	<b>30/09/24</b>
Alan Daly	500	500
Grainne Mangan	500	500
<b>Company secretary</b>		
Alan Daly	500	500

The original report was approved by the board on 2nd April 2026 and signed on its behalf by Alan Daly and Grainne Daly.

## **Alan Daly Ltd.**

### **Statement of directors responsibilities and declaration on unaudited financial statements**

#### **General responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

#### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 4 to 11 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to MOET Accountants, Accountants and Business Consultants, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th September 2025.

On behalf of the board

**Alan Daly**  
**Director**

**Grainne Daly**  
**Director**

**Date: 2nd April 2026**

**Alan Daly Ltd.**

**Abridged balance sheet  
as at 30th September 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	5		8,885		9,691
<b>Current assets</b>					
Stocks		9,995		9,860	
Cash at bank and in hand		217,212		200,957	
		<u>227,207</u>		<u>210,817</u>	
<b>Creditors: amounts falling due within one year</b>					
		<u>(36,896)</u>		<u>(35,964)</u>	
<b>Net current assets</b>			<u>190,311</u>		<u>174,853</u>
<b>Total assets less current liabilities</b>			199,196		184,544
<b>Net assets</b>			<u><u>199,196</u></u>		<u><u>184,544</u></u>
<b>Capital and reserves</b>					
Called up share capital			2,000		2,000
Profit and loss account			197,196		182,544
<b>Equity shareholders' funds</b>			<u><u>199,196</u></u>		<u><u>184,544</u></u>

The notes on pages 6 to 11 form an integral part of these financial statements.

**Alan Daly Ltd.**

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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.

The abridged accounts were approved by the Board on 2nd April 2026 and signed on its behalf by

**Alan Daly**  
Director

**Grainne Daly**  
Director



**Alan Daly Ltd.**  
**Notes to the abridged financial statements**  
**for the year ended 30th September 2025**

..... continued

**1.5. Taxation and deferred taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**1.6. Pensions**

Pension benefits for directors are met by payments to defined contribution pension schemes, operated by major life assurance companies.

Contributions to such schemes are charged to the Profit and Loss Account in the year in which they fall due.

**Alan Daly Ltd.**  
**Notes to the abridged financial statements**  
**for the year ended 30th September 2025**

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**2. Employees**

**Number of employees**

The average monthly numbers of employees  
(including the directors) during the year were:

	<b>2025</b>	<b>2024</b>
Directors	2	2
Staff	1	1
	3	3
	3	3

**Employment costs**

	<b>2025</b>	<b>2024</b>
	€	€
Wages and salaries	45,584	43,861
Social insurance costs	336	440
Other pension costs	15,150	10,212
	61,070	54,513
	61,070	54,513

**2.1. Directors' remuneration**

	<b>2025</b>	<b>2024</b>
	€	€
Directors fees	40,317	38,400
Pension contributions to defined contribution schemes	11,700	10,212
	52,017	48,612
	52,017	48,612

**Alan Daly Ltd.**  
**Notes to the abridged financial statements**  
**for the year ended 30th September 2025**

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**3. Tax on profit on ordinary activities**

<b>Analysis of charge in period</b>	<b>2025</b>	<b>2024</b>
	€	€
Corporation tax	2,136	3,708
Total current tax charge	<u>2,136</u>	<u>3,708</u>
<b>Factors affecting tax charge for period</b>	<b>2025</b>	<b>2024</b>
	€	€
Profit on ordinary activities before taxation	<u>16,788</u>	<u>33,914</u>
Profit on ordinary activities multiplied by standard rate of corporation		
tax in Ireland of -% (30th September 2024 : 12.50%)	2,099	4,239
<b>Effects of:</b>		
Capital allowances for period in excess of depreciation	37	60
Utilisation of tax losses	-	(591)
Current tax charge for period	<u>2,136</u>	<u>3,708</u>

**4. Directors, Secretary and their interests :**

The beneficial interests of the directors, their families and nominees in the share capital of the company appear in the register of shareholders at 30th September 2025 and 30th September 2024 as follows:

	<b>Ordinary Shares</b>		<b>% Shareholdings</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
Alan Daly	500	500	50	50
Grainne Mangan	500	500	50	50
	<u>1,000</u>	<u>1,000</u>		

In accordance with the Articles of Association, Alan Daly and Grainne Mangan are not required to retire from the board.

**Alan Daly Ltd.**  
**Notes to the abridged financial statements**  
**for the year ended 30th September 2025**

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**5. Fixed assets**

	<b>Tangible fixed assets €</b>	<b>Total €</b>
<b>Cost</b>		
At 1st October 2024	133,995	133,995
At 30th September 2025	<u>133,995</u>	<u>133,995</u>
<b>Depreciation</b>		
At 1st October 2024	124,303	124,303
Charge for year	<u>807</u>	<u>807</u>
At 30th September 2025	<u>125,110</u>	<u>125,110</u>
<b>Net book values</b>		
At 30th September 2025	<u><u>8,885</u></u>	<u><u>8,885</u></u>

	<b>Tangible fixed assets €</b>	<b>Total €</b>
<b>Cost</b>		
At 1st October 2023	129,961	129,961
Additions	<u>4,033</u>	<u>4,033</u>
At 30th September 2024	<u>133,994</u>	<u>133,994</u>
<b>Depreciation</b>		
At 1st October 2023	123,496	123,496
Charge for year	<u>807</u>	<u>807</u>
At 30th September 2024	<u>124,303</u>	<u>124,303</u>
<b>Net book values</b>		
At 30th September 2024	<u><u>9,691</u></u>	<u><u>9,691</u></u>

Intangible Assets relate to research and development costs incurred by the company, the benefits of which were expected to accrue over the coming years.

**Alan Daly Ltd.**  
**Notes to the abridged financial statements**  
**for the year ended 30th September 2025**

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**6. Share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
10,000 Ordinary Shares of €2 each	<u>20,000</u>	<u>20,000</u>
<b>Allotted and called up share capital</b>		
<b>Amounts presented in equity</b>		
1,000 Ordinary Shares of €2 each	<u>2,000</u>	<u>2,000</u>

**7. Related party transactions**

During the year the company paid rent of €2,200 (2023: €2,200) to Alan Daly who is one of the Directors.

**8. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**9. Approval of financial statements**

The board of directors approved these financial statements for issue on 2 April 2026.