

**ALAN DANIEL LIMITED**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

**ALAN DANIEL LIMITED**  
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**ALAN DANIEL LIMITED**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Mr Alan Daniel Ms Georgina Daniel
<b>Company Secretary</b>	Mr Alan Daniel
<b>Company Number</b>	384137
<b>Registered Office</b>	9 Dun Na Riogh Green Naas Kildare
<b>Business Address</b>	Unit 503A, Block 52, Greenogue Business Park Rathcoole Dublin
<b>Accountants</b>	Strata Financial 3 Harmony Court Harmony Row Dublin 2
<b>Bankers</b>	Bank of Ireland Coolock Village, Dublin 5.

**ALAN DANIEL LIMITED**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

The directors made the following statement in respect of the unaudited financial statements:

**"General responsibilities**

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.

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.

**Directors' declaration on unaudited financial statements**

In relation to the financial statements which comprise the Statement of Financial Position, the Reconciliation of Shareholders' Funds and the related notes:

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.

The directors confirm that they have made available to Strata Financial, all the company's accounting records and provided all the information, books and 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 financial year ended 31 December 2025."

**Signed on behalf of the board**

**Mr Alan Daniel**  
**Director**

**Ms Georgina Daniel**  
**Director**

**4 March 2026**

**ALAN DANIEL LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2025**

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Intangible assets	6	9,390	14,085
Tangible assets	7	269,895	240,435
		<hr/>	<hr/>
<b>Fixed Assets</b>		<b>279,285</b>	<b>254,520</b>
		<hr/>	<hr/>
<b>Current Assets</b>			
Stocks	8	5,000	5,000
Debtors	9	85,020	70,094
Cash and cash equivalents		104,849	196,557
		<hr/>	<hr/>
		<b>194,869</b>	<b>271,651</b>
		<hr/>	<hr/>
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<b>(29,727)</b>	<b>(36,061)</b>
		<hr/>	<hr/>
<b>Net Current Assets</b>		<b>165,142</b>	<b>235,590</b>
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		<b>444,427</b>	<b>490,110</b>
		<hr/>	<hr/>
<b>Creditors:</b> amounts falling due after more than one year	<b>11</b>	<b>(51,898)</b>	<b>(58,589)</b>
		<hr/>	<hr/>
<b>Net Assets</b>		<b>392,529</b>	<b>431,521</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		392,429	431,421
		<hr/>	<hr/>
<b>Shareholders' Funds</b>		<b>392,529</b>	<b>431,521</b>
		<hr/> <hr/>	<hr/> <hr/>

**ALAN DANIEL LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 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 Daniel 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) 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 4 March 2026 and signed on its behalf by:**

**Mr Alan Daniel**  
**Director**

**Ms Georgina Daniel**  
**Director**

**ALAN DANIEL LIMITED**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**  
**AS AT 31 DECEMBER 2025**

	Called up share capital €	Retained earnings €	Total €
<b>At 1 January 2024</b>	100	355,024	355,124
Profit for the financial year	-	76,397	76,397
<b>At 31 December 2024</b>	100	431,421	431,521
Loss for the financial year	-	(38,992)	(38,992)
<b>At 31 December 2025</b>	<b>100</b>	<b>392,429</b>	<b>392,529</b>

**ALAN DANIEL LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

**1. GENERAL INFORMATION**

Alan Daniel Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 384137. The registered office of the company is 9 Dun Na Riogh Green, Naas, Kildare. The company operates as a specialist in stainless steel and aluminum metal fabrication. 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 31 December 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 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 280A 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.

**Turnover**

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

**Goodwill**

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 0 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

**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:

Land and buildings freehold	-	4% Straight line
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% 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.

**Leasing and hire purchases**

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

**Stocks**

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

**ALAN DANIEL LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

**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.

**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. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. 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.

**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.

**Taxation and deferred 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.

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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by 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 Statement of Financial Position 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 Income Statement.

**Ordinary share capital**

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

<b>3.</b>	<b>OPERATING (LOSS)/PROFIT</b>	<b>2025</b>	<b>2024</b>
		€	€
	<b>Operating (loss)/profit is stated after charging/(crediting):</b>		
	Amortisation of intangible assets	4,695	4,695
	Depreciation of tangible assets	30,138	22,688
	(Profit) on disposal of tangible assets	(6,297)	-
		<u>          </u>	<u>          </u>
<b>4.</b>	<b>INTEREST PAYABLE AND SIMILAR EXPENSES</b>	<b>2025</b>	<b>2024</b>
		€	€
	Interest	4,866	5,333
		<u>          </u>	<u>          </u>

**ALAN DANIEL LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

**5. EMPLOYEES**

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 5).

	2025 Number	2024 Number
Director	1	1
Employees	4	4
	<u>5</u>	<u>5</u>

**6. INTANGIBLE ASSETS**

	Goodwill €	Total €
<b>Cost</b>		
At 1 January 2025	46,950	46,950
At 31 December 2025	46,950	46,950
<b>Provision for diminution in value</b>		
At 1 January 2025	32,865	32,865
Charge for financial year	4,695	4,695
At 31 December 2025	37,560	37,560
<b>Net book value</b>		
At 31 December 2025	<u>9,390</u>	<u>9,390</u>
At 31 December 2024	<u>14,085</u>	<u>14,085</u>

**7. TANGIBLE ASSETS**

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>					
At 1 January 2025	188,172	94,251	2,689	24,350	309,462
Additions	-	22,240	-	37,358	59,598
At 31 December 2025	<u>188,172</u>	<u>116,491</u>	<u>2,689</u>	<u>61,708</u>	<u>369,060</u>
<b>Depreciation</b>					
At 1 January 2025	37,365	15,781	661	15,220	69,027
Charge for the financial year	7,527	14,561	336	7,714	30,138
At 31 December 2025	<u>44,892</u>	<u>30,342</u>	<u>997</u>	<u>22,934</u>	<u>99,165</u>
<b>Net book value</b>					
At 31 December 2025	<u>143,280</u>	<u>86,149</u>	<u>1,692</u>	<u>38,774</u>	<u>269,895</u>
At 31 December 2024	<u>150,807</u>	<u>78,470</u>	<u>2,028</u>	<u>9,130</u>	<u>240,435</u>

**8. STOCKS**

	2025 €	2024 €
Work in progress	<u>5,000</u>	<u>5,000</u>

The replacement cost of stock did not differ significantly from the figures shown.

**ALAN DANIEL LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

<b>9. DEBTORS</b>	<b>2025</b>	2024
	€	€
Trade debtors	76,521	68,435
Taxation	3,824	-
Prepayments	4,675	1,659
	<u>85,020</u>	<u>70,094</u>
<b>10. CREDITORS</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	10,043	10,043
Net obligations under finance leases and hire purchase contracts	6,455	3,586
Trade creditors	-	71
Taxation	11,109	20,241
Accruals	2,120	2,120
	<u>29,727</u>	<u>36,061</u>
<b>11. CREDITORS</b>	<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Bank loan	37,374	49,011
Finance leases and hire purchase contracts	14,524	9,578
	<u>51,898</u>	<u>58,589</u>
<b>Loans</b>		
Repayable in one year or less, or on demand	10,043	10,043
Repayable between one and two years	10,043	10,043
Repayable between two and five years	27,331	38,968
	<u>47,417</u>	<u>59,054</u>
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	6,455	3,586
Repayable between one and five years	14,524	9,578
	<u>20,979</u>	<u>13,164</u>
<b>12. INCOME STATEMENT</b>	<b>2025</b>	2024
	€	€
At 1 January 2025	431,421	355,024
(Loss)/profit for the financial year	(38,992)	76,397
	<u>392,429</u>	<u>431,421</u>
<b>13. CAPITAL COMMITMENTS</b>		
The company had no material capital commitments at the financial year-ended 31 December 2025.		

**ALAN DANIEL LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

<b>14.</b>	<b>DIRECTORS' REMUNERATION</b>	<b>2025</b>	2024
		€	€
	Remuneration	83,279	79,059
	Pension contributions	40,000	50,000
		123,279	129,059
		123,279	129,059

**15. EVENTS AFTER THE END OF THE REPORTING PERIOD**

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

**16. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 4 March 2026.