

Company registration number: 120679

**AL Industrial Products Limited
Trading as AL Industrial Products Limited**

Unaudited abridged statutory financial statements

for the financial year ended 31 March 2025

AL Industrial Products Limited

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AL Industrial Products Limited

Directors and other information

Directors	Anthony Lynch Angela Lynch
Secretary	Angela Lynch
Company number	120679
Registered office	AL Industrial Products Limited The Demesne Rathangan Co. Kildare
Business address	Main Street Rathangan Co. Kildare
Accountants	Michael J McCormack & Co Accountants Ltd. Chartered Accountants Congress House Portarlinton Co Laois
Bankers	Allied Irish Banks plc Edward Street Newbridge Co. Kildare
Solicitors	Eoin O'Connell & Co. Naas Co. Kildare

AL Industrial Products Limited

**Accountants' Report to the board of directors
on the Unaudited statutory financial statements of AL Industrial Products Limited**

We have compiled the statutory financial statements set out on pages 3 to 9 of AL Industrial Products Limited for the financial year ended 31/03/25.

We have compiled the statutory financial statements which comprise the balance sheet and related notes of AL Industrial Products Limited for the financial year ended 31/03/25.

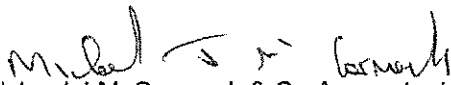
Respective responsibilities of directors and accountants

The company's directors are responsible for the statutory financial statements. It is our responsibility to compile the financial statements of AL Industrial Products Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the statutory financial statements in accordance with the guidance contained in Compilation Engagements - Technical Statement and the International Standard on Related Services 4410 (revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial reporting Standard 105 (FRS 105), the Financial reporting Standard applicable in the Republic of Ireland, and Irish Statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the statutory financial statements.



Michael J McCormack & Co Accountants Ltd.

Chartered Accountants

Congress House

Portarlinton

Co Laois

3 December 2025

AL Industrial Products Limited

Balance sheet As at 31/03/25

	2025	2024
	€	€
Called up share capital not paid	4	4
Fixed assets	315	2,422
Current assets	50,351	53,876
Creditors: amounts falling due within one year	(37,610)	(44,726)
Net current assets	<u>12,741</u>	<u>9,150</u>
Total assets less current liabilities	13,060	11,576
Accruals and deferred income	(999)	(1,756)
Net assets	<u><u>12,061</u></u>	<u><u>9,820</u></u>
Capital and reserves	<u><u>12,061</u></u>	<u><u>9,820</u></u>

We, as directors of AL Industrial Products Limited state that:

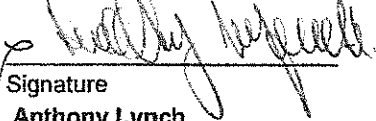
- (a) the company is availing itself of the exemption (and the exemption shall be expressed to be " the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014")
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- (c) the shareholders 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) the company qualifies for the micro companies regime on the grounds that section 280D of the companies act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.

AL Industrial Products Limited

**Balance sheet (continued)
As at 31/03/25**

- (e) the directors acknowledge the company's obligations under this Act, to (i) keep adequate accounting records and prepare statutory financial statements which as the company qualifies for the micro company regime and complies with the minimum requirements of the Act in relation to its statutory financial statements is presumed, until the contrary is proved, to 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 (ii) to otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company; and
- (f) 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 statutory financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

On behalf of the board



Signature

Anthony Lynch

Director

03/12/25



Signature

Angela Lynch

Director

03/12/25

AL Industrial Products Limited

Notes to the abridged financial statements Financial year ended 31/03/25

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is AL Industrial Products Limited, The Demesne, Rathangan, Co. Kildare.
The company registered number is 120679.

2. Statement of compliance

These statutory financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies

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 Companies Regime issued by the Financial Reporting Council (FRS 105). The company qualifies as a micro company for the period, 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.

Currency

The statutory financial statements are prepared in Euro, which is the functional currency of the entity, and all amounts have been rounded to the nearest Euro.

Going concern

The directors are of the opinion that the company will continue to trade as a going concern for the foreseeable future.

Revenue Recognition

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 from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither the continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the associated economic benefits will flow to the entity, and the costs incurred or to be incurred in respect of the transactions can be measured reliably. Turnover from the rendering of services is recognised by reference to the stage of the completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all of the following conditions are satisfied: (a) the amount of revenue can be measured reliably; (b) it is probable that the economic benefits associated with the transaction will flow to the company; (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

AL Industrial Products Limited

Notes to the abridged financial statements (continued)

Financial year ended 31/03/25

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

AL Industrial Products Limited

Notes to the abridged financial statements (continued) Financial year ended 31/03/25

Financial instruments

Financial Assets

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial assets, including trade and other receivables, cash and bank balances, are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Such assets are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the profit & loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit & loss account.

Financial Liabilities

Basic financial liabilities, including trade and other payables are recognised at transaction price, unless the transaction constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost using the effective interest rate method.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of cash or other consideration expected to be paid or received.

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

AL Industrial Products Limited

Notes to the abridged financial statements (continued)
Financial year ended 31/03/25

Post Balance Sheet Events

There are no post balance sheet events effecting the company.

4. Results & Dividends

	2025	2024
	€	€
At the start of the financial year	9,816	6,229
Profit for the financial year	2,241	3,587
At the end of the financial year	<u>12,057</u>	<u>9,816</u>

5. Details of indebtedness

Bank loans and overdrafts are covered by personal guarantees.

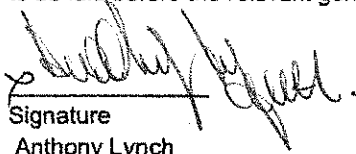
	2025	2024
Bank loans & Overdrafts	1,002	2,118

Company Name:AL Industrial Products Limited
Year Ended: 31/03/25
Company Number: 120679

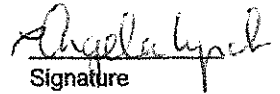
Overall Certification to Companies Registration Office

To Whom it May Concern,

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to the annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.



Signature
Anthony Lynch
Director



Signature
Angela Lynch
Secretary

Date : 03/12/25

Date: 03/12/25