
DANIAMILL LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

DANIAMILL LIMITED

CONTENTS

	Page
Company Information	1
Abridged Balance Sheet	2
Notes to the Abridged Financial Statements	3 - 5

DANIAMILL LIMITED

COMPANY INFORMATION

Directors	Gerard O'Reilly Rhoda O'Reilly
Company secretary	Gerard O'Reilly
Registered number	570067
Registered office	Sunnydale, 540,Swords Road, Santry, Dublin 9, D09X6C6

DANIAMILL LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025**

	2025	2024
	€	€
Fixed assets	5	30,462
Current assets	1,133,748	1,083,340
Creditors: amounts falling due within one year	(6,584)	-
Net current assets	1,127,164	1,083,340
Total assets less current liabilities	1,127,169	1,113,802
Net assets	1,127,169	1,113,802
Capital and reserves	1,127,169	1,113,802

These financial statements have been prepared in accordance with the micro-companies regime.

We, as Directors of Daniamill Limited, state that:

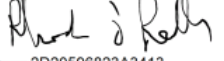
- (a) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (b) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (c) the members of the Company have not served a notice 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

DocuSigned by:

92352A3D66FE473...
Gerard O'Reilly
Director

Date: 9th March 2025

Signed by:

2D20596823A3413...
Rhoda O'Reilly
Director

Date: 9th March 2025

The notes on pages 3 to 5 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 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 Daniamill Limited for the financial year ended 30 April 2025. Daniamill Limited is, a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 570067). The registered address is Sunnysdale, 540 Swords Road, Santry, Dublin 9, D09X6C6 which is also the principal place of business of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

2.4 Investment property

Investment property is carried at fair value determined annually by external valuers and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in profit or loss.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

2. Accounting policies (continued)

2.5 Valuation of investments

Investments in preference and ordinary shares are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment.

2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

2.9 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2.10 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

3. Share capital

	2025	2024
	€	€
Authorised, allotted, called up and fully paid		
100 (2023 - 100) Ordinary shares of €1.00 each	100	100
	<u> </u>	<u> </u>

DANIAMILL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

3. Share capital (continued)

4. Appropriation of Profit & loss account

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the year	1,113,702	887,967
Other movement in the profit and loss account	13,367	225,735
Profit and loss account carried forward at the end of the year	<u>1,127,169</u>	<u>1,113,702</u>

5. Related party transactions

During the year Daniamill Limited received income of €11,461 from GOR Consultants Limited. At year end the balance outstanding from GOR Consultants Limited to Daniamill Limited was €156,521. Gerard O'Reilly is the beneficial owner of GOR Consultants Limited. All transactions were at arms length and in the ordinary course of business.

At the start of the year there was a balance outstanding from Daniamill 2 Limited of €787,214. During the year a loan was advanced from Daniamill Limited to Daniamill 2 Limited of €186,440. At year end the balance outstanding from Daniamill 2 Limited to Daniamill Limited was €973,654. Gerard O'Reilly is the beneficial owner of Daniamill 2 Limited. All transactions were at arms length and in the ordinary course of business.