

**Another Level Access Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Another Level Access Limited

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# Another Level Access Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

### Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Hourigan Rowsome Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his 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**

**Brian Leahy**  
Director

**13 March 2026**

# Another Level Access Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	8	511,284	476,032
<b>Current Assets</b>			
Debtors	9	67,797	44,245
Cash and cash equivalents		42,768	17,999
		110,565	62,244
<b>Creditors: amounts falling due within one year</b>	10	(566,130)	(657,493)
<b>Net Current Liabilities</b>		(455,565)	(595,249)
<b>Total Assets less Current Liabilities</b>		55,719	(119,217)
<b>Creditors:</b>			
amounts falling due after more than one year	11	(103,254)	(26,389)
<b>Net Liabilities</b>		(47,535)	(145,606)
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		(47,635)	(145,706)
<b>Shareholders' Deficit</b>		(47,535)	(145,606)

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.

I as Director of Another Level Access 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) I 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 13 March 2026 and signed on its behalf by:**

**Brian Leahy**  
Director

**Another Level Access Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 December 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 January 2024</b>	100	(102,873)	(102,773)
Loss for the financial year	-	(42,833)	(42,833)
<b>At 31 December 2024</b>	100	(145,706)	(145,606)
Profit for the financial year	-	98,071	98,071
<b>At 31 December 2025</b>	<b>100</b>	<b>(47,635)</b>	<b>(47,535)</b>

# Another Level Access Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Another Level Access Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 724004. The registered office of the company is 3rd Floor, River Front, Howley's Quay, Limerick. The principal activity of the company is the hire of Mobile Access Platform Equipment. 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 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 on the going concern basis and in accordance with the historical cost convention. 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

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.

#### 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:

Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line
Motor vehicles	- 20% 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 Balance Sheet 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 Profit and Loss Account.

## Another Level Access 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.

### 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.

### Ordinary share capital

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

## 3. Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

## 4. Critical Accounting Judgements and Estimates

The director consider the accounting estimates and assumptions below to be its critical accounting judgements and estimates:

### Key source of estimation uncertainty - establishing useful economic lives for depreciation purposes of tangible assets

Tangible fixed assets are included in the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives in each type of asset and estimates of residual values. The director regularly reviews these assets' useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in accounting policies.

### Critical judgements apart from those involving estimations

There were no critical judgements in the company in the financial year 31 December 2025, apart from those involving estimations, which are dealt with separately above.

<b>5. Operating profit/(loss)</b>	<b>2025</b>	2024
	€	€
<b>Operating profit/(loss) is stated after charging:</b>		
Depreciation of tangible assets	<b>103,654</b>	85,094
	<u>          </u>	<u>          </u>
<b>6. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>2,069</b>	626
	<u>          </u>	<u>          </u>

## Another Level Access Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 7. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025 Number	2024 Number
Directors	1	1

### 8. Tangible assets

	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 January 2025	549,621	15,188	73,315	638,124
Additions	123,936	1,285	13,685	138,906
At 31 December 2025	<u>673,557</u>	<u>16,473</u>	<u>87,000</u>	<u>777,030</u>
<b>Depreciation</b>				
At 1 January 2025	129,343	3,423	29,326	162,092
Charge for the financial year	84,195	2,059	17,400	103,654
At 31 December 2025	<u>213,538</u>	<u>5,482</u>	<u>46,726</u>	<u>265,746</u>
<b>Net book value</b>				
At 31 December 2025	<u><b>460,019</b></u>	<u><b>10,991</b></u>	<u><b>40,274</b></u>	<u><b>511,284</b></u>
At 31 December 2024	<u>420,278</u>	<u>11,765</u>	<u>43,989</u>	<u>476,032</u>

#### 8.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Plant and machinery	<u><b>146,625</b></u>	<u><b>21,938</b></u>	<u>48,562</u>	<u>6,938</u>

### 9. Debtors

	2025 €	2024 €
Trade debtors	<b>64,743</b>	41,432
Prepayments	<b>3,054</b>	2,813
	<u><b>67,797</b></u>	<u>44,245</u>

Trade debtors are stated after bad debt provisions of €nil (2024: €nil).

## Another Level Access Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

10. Creditors	2025	2024
Amounts falling due within one year	€	€
Net obligations under finance leases and hire purchase contracts	41,401	16,667
Trade creditors	8,285	3,123
Taxation	9,635	5,228
Director's current account (Note 14)	500,736	626,882
Accruals	6,073	5,593
	<u>566,130</u>	<u>657,493</u>

Trade creditors and accruals are payable in accordance with standard commercial credit terms. Tax and social welfare are payable in accordance with the statutory provisions. Finance leases and hire purchases are payable in accordance with the provisions laid out in the underlying agreements.

11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	<u>103,254</u>	<u>26,389</u>
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	41,401	16,667
Repayable between one and five years	<u>103,254</u>	<u>26,389</u>
	<u>144,655</u>	<u>43,056</u>

12. Profit and loss account	2025	2024
	€	€
At 1 January 2025	(145,706)	(102,873)
Profit/(loss) for the financial year	<u>98,071</u>	<u>(42,833)</u>
At 31 December 2025	<u>(47,635)</u>	<u>(145,706)</u>

### 13. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

14. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	<u>55,110</u>	<u>55,324</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Brian Leahy	<u>500,736</u>	<u>626,882</u>

### 15. Post-Balance Sheet Events

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

**Another Level Access Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 13 March 2026.