

Company Registration Number : 769800

AIYA CONSULTANTS LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD FROM DATE OF
INCORPORATION 15 AUGUST 2024 TO 31
JULY 2025

AIYA CONSULTANTS LIMITED

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AIYA CONSULTANTS LIMITED

COMPANY INFORMATION

DIRECTORS	Gearoid O Connor
SECRETARY	Ciara O Connor
COMPANY NUMBER	769800
REGISTERED OFFICE	Gortnaskeha, Ballybunnion, Co.Kerry
ACCOUNTANTS	Dineen Lennon & Associates Unit J Block 6500 Cork Airport Business Park Cork
BUSINESS ADDRESS	Gortnaskeha, Ballybunnion, Co.Kerry
BANKERS	Bank of Ireland Listowel

AIYA CONSULTANTS LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD END 31 JULY 2025

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 the 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" 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;

and

- 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 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 and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. 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:

- 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 Dineen Lennon & Associates, Chartered Accountants, 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 period ended 31-07-2025.

On Behalf of the Board

Date: 30/12/2025

Gearoid O Connor

Gearoid O Connor

Director

Director

AIYA CONSULTANTS LIMITED

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF AIYA CONSULTANTS LIMITED FOR THE PERIOD END 31 JULY 2025

In order to assist you to fulfill your duties under the Companies Act 2014, we have compiled the financial statements of the company which comprise the Profit and Loss Account, Balance Sheet and the related notes from the books of account and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the period ended 31 JULY 2025 your duty to ensure that the company has kept proper books of account and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the books of account or information and explanations you have given to us, and we do not, therefore, express any opinion on the financial statements.

**Dineen Lennon & Associates
Unit J Block 6500
Cork Airport Business Park
Cork**

Date: 30/12/2025

AIYA CONSULTANTS LIMITED

ABRIDGED BALANCE SHEET AS AT 31 JULY 2025

	Notes	2025 €	€
Fixed Assets			
Tangible Assets			0
Current Assets			
Debtors		185	
Cash at bank and in hand		2,900	
		<u>3,085</u>	
Creditors: Amounts falling due within 1 year		<u>570</u>	
Net Current Assets (Liabilities)			<u>2,515</u>
Total Assets Less Current Liabilities			<u>2,515</u>
Capital & Reserves			
Called up share capital	4		100
Profit & Loss Account			2,415
Equity Shareholders Funds			<u>2,515</u>

I/We, as director(s) of AIYA CONSULTANTS 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

On behalf of the Board

Date: 30/12/2025

Certified to be a true copy

Gearoid O Connor

Gearoid O Connor

Director

Director

AIYA CONSULTANTS LIMITED

NOTES ON FINANCIAL STATEMENT FOR 31 JULY 2025

1. 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.

1.1. Statement of compliance

The financial statements of the company for the year ended 31 July 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

1.2. Basis of Preparation

The financial statements have been prepared on the going concern basis and 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" issued by the Financial Reporting Council.

1.3. Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

1.4. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the period.

1.5. Trade and other debtors

Trade and other debtors are initially recognized at fair value and thereafter stated at amortized 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. .

1.6. 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.

1.7. Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

1.8. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the period. The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees` service lives on the basis of a percentage of earnings.

2. Staff Costs and Directors Emoluments

	12 Months	
	No	
The Average Number of:		
Directors	1	
Other Staff	0	
Staff Costs	€	
Wages and Salaries		
Pension		
Directors Emoluments		
	12 Months	
	2025	2024
	€	€
Remuneration and other benefits	75000	
3. Other Creditors	2025	
Tax and social welfare included in other Creditors:		
Corporation Tax	345	
PAYE/PRSI		
VAT		
4. Share Capital	2025	
	€	
<i>Authorised</i>		
-100,000- Ordinary shares of €1 each	<u>100,000</u>	
<i>Allotted & Fully Paid Up</i>		
-100- Ordinary shares of €1 each	<u>100</u>	

5. Interests of the Directors and Company Secretary

The directors and secretary who served in the year and their interests in the company shares:

	Ordinary Shares	
	2025	
Gearoid O Connor	100	
Ciara O Connor	0	

6. Approval of Financial Statements

The financial statements were approved by the Board on 30/12/2025.