

Registration number: 614609

ACA Airport Coordination Limited

Unaudited Abridged Financial Statements for the financial year ended
31 December 2024

ACA Airport Coordination Limited

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Director's Responsibility Statement

The responsibilities for preparing the director responsibilities statement and the financial statements in accordance with applicable 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. Under Irish company law, the director must not approve the financial statements unless 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 the profit or loss of the Company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and 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 isresponsible 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 comply with the Companies Act 2014 and enable the financial statements to be audited.

The director 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.

Approved by the director on 24 September 2025:

.....*Petra Popovac*.....
Petra Popovac
Director

ACA Airport Coordination Limited

Balance Sheet as at 31 December 2024 (Registration number: 614609)

	Note	2024 €	2023 €
Current assets			
Debtors	6	24,330	24,928
Cash at bank and in hand		2,616	9,881
		26,946	34,809
Creditors: Amounts falling due within one year	7	(53,901)	(50,228)
Net liabilities		(26,955)	(15,419)
Capital and reserves			
Called-up share capital presented as equity	8	1	1
Loss for the year		(26,956)	(15,420)
Shareholder's deficit		(26,955)	(15,419)

I, as director of ACA Airport Coordination 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) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the Company;

(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 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; and 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.

These abridged financial statements were approved and authorised by the director on 24 September 2025.

.....*Petra Popovac*.....
Petra Popovac
Director

ACA Airport Coordination Limited

Notes to the Abridged Financial Statements for the Financial Year Ended 31 December 2024

1 General information

ACA Airport Coordination Limited (the "Company") is a private company limited by share capital incorporated in Ireland on 6 November 2017 under the laws of Ireland with registration number 614609.

The address of its registered office is 3rd Floor, Waterloo Exchange, Waterloo Road, DublinD04 E5W7 .

2 Statement of compliance

These financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland' and Irish Statute comprising the Companies Act 2014 (the "Act"). The Company qualifies as a small company as defined by Section 280A of the Act in respect of the financial year and has applied the rules of the 'small companies regime' in accordance with Section 280C of the Act and Section 1A of FRS 102.

3 Accounting policies

Summary of material accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the financial years presented, unless otherwise stated.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The preparation of financial statements in conformity with FRS 102 Section 1A (small entities) requires the use of accounting estimates. It also requires management to exercise its judgement in the process of applying the Company's accounting policies. There are no areas in the financial statements where significant management judgement and estimates have been applied.

The financial statements are prepared in Euro (€), which is the functional and presentational currency of the Company. Monetary amounts in these financial statements are rounded to the nearest €.

Going concern

The financial statements have been prepared on a going concern basis. The director is confident that the Company's shareholder will support the Company's liquidity needs for a period of at least 12 months from the date of signing these financial statements.

Revenue recognition

The Company recognises revenue when:

- the amount of revenue can be reliably measured;
- it is probable that future economic benefits will flow to the entity, and;
- specific criteria have been met for each of the Company's activities.

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**Notes to the Abridged Financial Statements
for the Financial Year Ended 31 December 2024 (continued)****3 Accounting policies (continued)****Foreign currency transactions and balances**

Transactions and balances foreign currency transactions are translated into Euro using the exchange rates prevailing at the dates of the transactions. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using exchange rates at the date of initial transactions.

Monetary items that are measured in terms of historical cost in a foreign currency are translated using exchange rates at the statement of financial position date.

Tax

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables.

Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Creditors are classified as current liabilities if the Company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments. Financial instruments are recognised in the Company's balance sheet when the Company becomes party to the contractual provision of the instrument.

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Notes to the Abridged Financial Statements for the Financial Year Ended 31 December 2024 (continued)

4 Employee information

The average number of persons employed by the Company (including the director) during the year, was 0 (2023 - 1).

5 Director's remuneration

The director's remuneration for the financial year was as follows:

	2024	2023
	€	€
Aggregate amount of emoluments in respect of director's qualifying services	-	6,667
	-	6,667

6 Debtors

	2024	2023
	€	€
Current		
Trade receivables	18,000	18,000
Prepayments	6,329	6,927
Other receivables	1	1
	24,330	24,928

7 Creditors: amounts falling due within one year

	2024	2023
	€	€
Trade creditors	-	9,502
Amounts due to related parties	53,901	40,726
	53,901	50,228

The amounts due to related parties are unsecured, interest-free and repayable on demand.

8 Called-up share capital presented as equity

	2024	2023
	€	€
Amounts presented in equity		
1 ordinary share at €1 each	1	1
	1	1

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Notes to the Abridged Financial Statements for the Financial Year Ended 31 December 2024 (continued)

9 Financial instruments

Categorisation of financial instruments

Financial assets consist of cash and other receivables.

Financial liabilities consist of trade creditors and amounts due to related parties.

	2023	2022
	€	€
Financial assets measured at amortised cost	20,615	27,881
	20,615	27,881
Financial liabilities measured at amortised cost	53,901	50,228
	53,901	50,228

10 Parent and ultimate parent undertaking

The Company's immediate parent is Capacity Optimisation Group PTY Limited, a company incorporated in Australia. The ultimate controlling party is Petra Popovac.

11 Non-adjusting events after the financial year

On 28 February 2025, the Company changed its registered office to 3rd Floor, Waterloo Exchange, Waterloo Road, Dublin 4, D04 E5W7, Ireland.

12 Related party transactions

The Company has availed of the exemption in FRS 102 1A to disclose transactions between wholly owned members of the same group. There were no transactions with related parties during the reporting period that were not concluded under normal market conditions.

13 Approval of the financial statements

These financial statements have been approved by the director on 24 September 2025.