

Company registration number: 612071

AOG Aviation Services Limited
Unaudited financial statements
for the financial year ended 31 August 2025

AOG Aviation Services Limited

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AOG Aviation Services Limited

Directors and other information

Director	Alan Hollywood
Secretary	Magdalena Hollywood
Company number	612071
Registered office	34 Stonebridge Ratoath Co. Meath
Accountant	Celine O Neill 98 Grangehall Dunshaughlin Co. Meath A85KN23
Bankers	Ulster bank Swords Co. Dublin
Solicitors	N/A

AOG Aviation Services Limited

Director's report

The director presents this annual report and the unaudited financial statements of the company for the financial year ended 31 August 2025.

Director

The names of the persons who at any time during the financial year were director of the company are as follows:

Alan Hollywood

Principal activities

The principle activity of the company is the provision of services relating to the repair and maintenance of aircraft. The company did not, however, trade in the period under review.

There has been no significant change in these activities during the financial year ended 31 August 2025.

Future Developments

The company plans to continue its present activities and current trading levels.

Dividends

During the financial year the director has not paid any dividends or recommended payment of a final dividend.

Events after the end of the reporting period

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

Directors and secretary and their interests

The director and secretary at the financial year end and their interests in shares in the company were as follows:

	At 31/08/25 Number	At 01/09/24 Number
Directors:		
Alan Hollywood	100	100
Company secretary:		
Magdalena Hollywood	-	-
	=====	=====

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 34 Stonebridge, Ratoath, Co. Meath.

AOG Aviation Services Limited

Director's report (continued)

This report was approved by the director of the company on 16 January 2026 and signed by:

Alan Hollywood
Director

AOG Aviation Services Limited

Director's responsibilities statement

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 the 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless 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 and then apply them consistently;
- make judgments 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. 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.

AOG Aviation Services Limited

**Accountants' Report to the director
on the Unaudited financial statements of AOG Aviation Services Limited**

In accordance with the engagement letter dated 9 April 2020, and in order to assist you to fulfil your duties under the Companies Act 2014, I have compiled the financial statements which comprise the statement of income and retained earnings, balance sheet and related notes from the accounting records and information and explanations you have given to me.

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

I have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in 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 financial year ended 31 August 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

I have not been instructed to carry out an audit of the financial statements. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the financial statements.

Celine O Neill
Chartered Accountant

98 Grangehall
Dunshaughlin
Co. Meath
A85KN23

16 January 2026

AOG Aviation Services Limited

**Statement of income and retained earnings
Financial year ended 31 August 2025**

	2025	2024
	€	€
Profit for the financial year	-	-
Retained earnings at the start of the financial year	<u>(173)</u>	<u>(173)</u>
Retained earnings at the end of the financial year	<u><u>(173)</u></u>	<u><u>(173)</u></u>

AOG Aviation Services Limited

**Balance sheet
As at 31 August 2025**

	Note	2025 €	€	2024 €	€
Creditors: amounts falling due within one year	7	(73)		(73)	
Net current liabilities			(73)		(73)
Total assets less current liabilities			(73)		(73)
Net liabilities			(73)		(73)
Capital and reserves					
Called up share capital presented as equity	8		100		100
Profit and loss account	9		(173)		(173)
Shareholders deficit			(73)		(73)

These 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 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

I, as director of AOG Aviation Services Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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); and
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

These financial statements were approved by the director of the company on 16 January 2026 and signed by:

Alan Hollywood
Director

The notes on pages 8 to 11 form part of these financial statements.

AOG Aviation Services Limited

Notes to the financial statements Financial year ended 31 August 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 34 Stonebridge, Ratoath, Co. Meath.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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Notes to the financial statements (continued) Financial year ended 31 August 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 20%	straight line
Fittings fixtures and equipment	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

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Notes to the financial statements (continued) Financial year ended 31 August 2025

Financial instruments

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 instruments 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.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost 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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Tax on profit

Reconciliation of tax expense

Tax on profit

_____	_____
-	-
=====	=====

5. Appropriations of profit and loss account

At the start of the financial year

At the end of the financial year

2025	2024
€	€
(173)	(173)
(173)	(173)
=====	=====

AOG Aviation Services Limited

Notes to the financial statements (continued)
Financial year ended 31 August 2025

6. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 September 2024 and 31 August 2025	950	2,112	3,062
Depreciation			
At 1 September 2024 and 31 August 2025	950	2,112	3,062
Carrying amount			
At 31 August 2025	-	-	-
At 31 August 2024	-	-	-

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors	73	73

8. Share capital

Authorised share capital

	2025		2024	
	Number	€	Number	€
Ordinary Shares €1 each shares of € 1.00 each	100,000	100,000	100,000	100,000

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary Shares €1 each shares of € 1.00 each	1	100	1	100

9. Reserves

Reserves are made up of ordinary share capital.

10. Approval of financial statements

The board of directors approved these financial statements for issue on 16 January 2026.