

Aer Assist Aviation Consultants Limited
Unaudited Abridged Financial Statements
for the year ended 30 June 2025

McLoughlin & Associates
Ashton
Loughlinstown
Ratoath
Co Meath

Company Number: 583900

Aer Assist Aviation Consultants Limited
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Aer Assist Aviation Consultants Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 30th June 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards 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 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. 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.

Signed on behalf of the board



Gerard Eiffe
Director



Eugenia Eiffe
Director

Date: 23/3/2026

Aer Assist Aviation Consultants Limited
ACCOUNTANTS' REPORT
to the Board of Directors on the unaudited financial statements of Aer Assist Aviation Consultants Limited for the year ended 30 June 2025

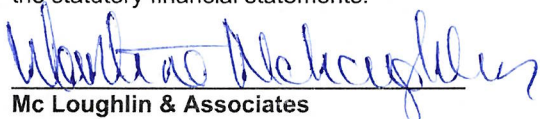
In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of the Company for the year ended 30 June 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Reconciliation of Shareholders' Funds, the Cash Flow Statement, the Accounting Policies and the related notes from the Company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Aer Assist Aviation Consultants Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Aer Assist Aviation Consultants Limited and state those matters that we have agreed to state to the Board of Directors of Aer Assist Aviation Consultants Limited, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aer Assist Aviation Consultants Limited and its Board of Directors, as a body, for our work or for this report.

We compiled the financial statements in accordance with the guidance contained in M14 "Compiling and reporting on financial statements not subject to audit" from the accounting records and information and explanations supplied to us by the directors and in compliance with the relevant ethical guidance.

It is your duty to ensure that Aer Assist Aviation Consultants Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Aer Assist Aviation Consultants Limited. You consider that Aer Assist Aviation Consultants Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Aer Assist Aviation Consultants Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Mc Loughlin & Associates
Ashton
Loughlinstown
Ratoath
Co Meath

Date: 23/3/2026

Aer Assist Aviation Consultants Limited
ABRIDGED BALANCE SHEET
as at 30th June 2025

	Note	2025 €	2024
Fixed Assets			
Tangible assets	6	0	0
		<u>0</u>	<u>0</u>
Current Assets			
Stocks		0	0
Current Assets	57,364		16,230
Cash and cash equivalents		3,169	50,764
		<u>60,533</u>	<u>66,994</u>
Creditors: Amounts falling due within one year	8	44,680	47,732
		<u>15,853</u>	<u>19,262</u>
Net Current Liabilities		15,853	19,262
Total Assets less Current Liabilities		15,853	19,262
		<u>15,853</u>	<u>19,262</u>
Net Assets		15,853	19,262
		<u>15,853</u>	<u>19,262</u>
Capital and Reserves			
Called up share capital	10 100		100
Profit and Loss Account		15,753	19,162
		<u>15,853</u>	<u>19,262</u>
Equity attributable to owners of the company		15,853	19,262
		<u>15,853</u>	<u>19,262</u>

Aer Assist Aviation Consultants Limited
ABRIDGED BALANCE SHEET

as at 30th June 2025

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) relating to small companies.

We, as Directors' of Aer Assist Aviation 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.

We, as Directors' of O'Reilly Tavern Limited, state that –

The company has relied on the specific exemption contained in section 352 Companies Act 2014, the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company, and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

Approved by the board on 23/6/2025 and signed on its behalf by:

Gerard Eiffe
Director

Eugenia Eiffe
Director

Aer Assist Aviation Consultants Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

	Share Capital	Retained earnings	Total
	€	€	€
At 1 July 2024	100	19,162	19,262
Profit / (Loss) for the year	<u>0</u>	<u>(3,409)</u>	<u>(3,409)</u>
 At 30 June 2025	<u>100</u>	<u>15,753</u>	<u>15,853</u>

Aer Assist Aviation Consultants Limited

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 30th June 2025

1. GENERAL INFORMATION

Aer Assist Aviation Consultants Limited is a company limited by shares incorporated in the Republic of Ireland. The company incorporated on 7th June 2016.

2. ACCOUNTING POLICIES

Statement of compliance

The financial statements of the company for the year ended 30 June 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. There have been no transitional adjustments made.

Basis of preparation

The financial statements have been prepared under 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 following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible fixed assets and depreciation

Tangible fixed 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 fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures & fittings	-	20% Straight Line
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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.

Stock

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

3. OPERATING PROFIT/(LOSS)	2025
	€
Operating profit/(loss) is stated after charging:	
Depreciation of tangible fixed assets	0
	<u> </u>

Aer Assist Aviation Consultants Limited
NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30th June 2025

continued

4. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

	2025
	Number
Employees	2

The staff costs (inclusive of directors' salaries) comprise:

	2025
	€
Wages and salaries	174,794
Social Welfare	8,987
	<u>183,781</u>

5. TAX ON PROFIT/(LOSS) ON ORDINARY ACTIVITIES

	2025
	€
(a) Analysis of charge in the year	

Current tax:

Corporation tax at 12.50%	<u>0</u>
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(b) Factors affecting tax charge for the year

The tax assessed for the year differs from the standard rate of corporation tax in the Republic of Ireland 12.50%. The differences are explained below:

	2025
	€
Profit/(loss) on ordinary activities before tax	<u>(3,409)</u>
Profit/(loss) on ordinary activities before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50%	0
Effects of:	
Losses Forward	0
Current tax charge for the year (Note 9)	<u>0</u>

Aer Assist Aviation Consultants Limited
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2025

continued

6. TANGIBLE FIXED ASSETS

	Fix, Fittings & Equipment	Total
	€	€
Cost		
At 1 July 2024	8,531	8,531
Additions	0	0
	<u>8,531</u>	<u>8,531</u>
At 30 June 2025	8,531	8,531
Depreciation		
At 1 July 2024	8,531	8,531
Charge for the year	0	0
	<u>8,531</u>	<u>8,531</u>
At 30 June 2025	8,531	8,531
Net book value		
At 30 June 2025	<u>0</u>	<u>0</u>
At 1 July 2024	<u>0</u>	<u>0</u>

7. STOCKS

	2025 €
Finished goods and goods for resale	<u>0</u>

The replacement cost of stock did not differ significantly from the figures shown.

8. CREDITORS

Amounts falling due within one year

	2025 €
Trade creditors	0
Directors Current Accounts	22,251
Taxation (note 9)	14,561
Accruals	0
	<u>36,812</u>

Aer Assist Aviation Consultants Limited
NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 30th June 2025

9. TAXATION		2025
		€
Creditors:		
VAT		10,404
PAYE		4,157
Corporation Tax		0
		<u>14,561</u>

10. SHARE CAPITAL			2025
			€
Description	Number of shares	Value of units	
Authorised			
Ordinary Shares Class 1	1,000,000	€1 each	<u>1,000,000</u>
Allotted, called up and fully paid			
Ordinary Shares Class 1	100	€1 each	<u>100</u>

11. Related Party Transactions

There are no related party transactions in the year.

12. POST-BALANCE SHEET EVENTS

There have been no material events since the balance sheet date.

13. CASH AND CASH EQUIVALENTS		2025
		€
Cash and bank balances		<u>3,169</u>

14. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on

23/3/2026