

**Aylward Engineering Services Limited**

**Abridged accounts**

**for the year ended 31 August 2025**

# Aylward Engineering Services Limited

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## **Aylward Engineering Services Limited**

### **Directors and other information**

Directors	Paul Aylward Jessica Connery
Secretary	Paul Aylward
Company number	701323
Registered office	2 Auburn Close Earlscourt Waterford
Accountants	Barry O' Connor & Company  9 Upper Irishtown, Clonmel, Co. Tipperary.
Business address	2 Auburn Close Earlscourt Waterford
Bankers	Bank of Ireland Dunmore Road Ardkeen Waterford

## **Aylward Engineering Services Limited**

### **Statement of directors responsibilities and declaration on unaudited financial statements**

#### **General responsibilities**

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 and promulgated by the Institute of Chartered Accountants in Ireland.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies 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 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 the anytime 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 directors' report comply with the Companies Act 2014 and enable the financial statements to be 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 as set out on pages 3 to 5 :

- 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 Barry O' Connor & Company , , 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 year ended 31st August 2025.

On behalf of the board

**Paul Aylward**  
**Director**

**Jessica Connery**  
**Director**

**Date: 9th February 2026**

**Aylward Engineering Services Limited**

**Abridged balance sheet  
as at 31 August 2025**

		2025		2024	
Notes	€	€	€	€	€
<b>Current assets</b>					
Debtors	52,411			19,560	
Cash at bank and in hand	28,130			53,712	
		80,541		73,272	
<b>Creditors: amounts falling due within one year</b>					
3	(80,802)			(73,420)	
<b>Net current liabilities</b>			(261)		(148)
<b>Total assets less current liabilities</b>			(261)		(148)
<b>Deficiency of assets</b>			(261)		(148)
<b>Capital and reserves</b>					
4			100		100
			(361)		(248)
<b>Equity shareholders' funds</b>			(261)		(148)

We as directors of Aylward Engineering Services 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 the Companies Act 2014 relating to Financial Statements so far as they 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 ground 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 accounts have been prepared in accordance with the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (January 2015) relating to small companies.

The abbreviated accounts were approved by the Board on 9 February 2026 and signed on its behalf by

**Paul Aylward**  
Director

**Jessica Connery**  
Director

# Aylward Engineering Services Limited

## Notes to the abridged financial statements for the year ended 31 August 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. Basis of preparation

The accounts 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 105 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council

#### 1.2. Statement of compliance

The financial statements of the company for the year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 105).

#### 1.3. Turnover Policy

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

### 2. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/08/25	31/08/24
Paul Aylward	100	100
Jessica Connery	-	-

Mr. Paul Aylward and Mrs. Jessica Connery retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

**Aylward Engineering Services Limited**

**Notes to the abridged financial statements  
for the year ended 31 August 2025**

..... continued

<b>3. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
<i>Other creditors</i>		
Accruals	500	500
<i>Taxation creditors</i>		
Corporation tax	63	58
PAYE/PRSI	74,690	65,360
VAT	5,549	7,502
	<u>80,802</u>	<u>73,420</u>
<b>4. Share capital</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

**5. Approval of financial statements**

The financial statements were approved by the Board on the 9 February 2026 and signed on its behalf by

**Paul Aylward**  
**Director**

**Jessica Connery**  
**Director**