

Registration number 630225

Eitlean Aviation Limited

Abridged accounts

for the period ended 31st December 2025

Eitlean Aviation Limited

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Eitlean Aviation Limited

Directors and other information

Directors	Mr. Brian Carey
Secretary	Mrs Carmel Carey
Company number	630225
Registered office	Ardane, Kilkishen, Co. Clare
Accountants	Halpin & Associates, Certified Public Accountants, Lahinch Road, Ennis, Co. Clare.
Business address	Ardane Kilkishen Co., Clare

Eitlean Aviation Limited

**Directors' report
for the period ended 31st December 2025**

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014.

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

Directors	Ordinary shares	
	31/12/25	01/01/25
Mr. Brian Carey	100	100

The director during the financial year was Mr Brian Carey.

Mr. Brian retires from the board by rotation in accordance with the Constitution and, being eligible, offer themselves for re-election.

Eitlean Aviation Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable 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 statutory financial statements for each financial year. Under company law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act. In preparing those 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 the reasons for any material departure from those standards.
- 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 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 8 :

- 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 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 Halpin & Associates, , all the company's accounting records and provided all the information necessary for all 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 December 2025.

On behalf of the board

Mr. Brian Carey
Director
Date : 7 January 2026

Mrs. Carmel Carey
Secretary
Date : 7 January 2026

Eitlean Aviation Limited

**Abridged balance sheet
as at 31st December**

		2025		2024	
Notes	€	€	€	€	€
Tangible assets	3		140,008		76,035
Current assets					
Debtors		2,918		2,990	
Cash at bank and in hand		66,873		128,519	
		69,791		131,509	
Creditors: amounts falling due within one year	4	(10,071)		(751)	
Net current assets			59,720		130,758
Total assets less current liabilities			199,728		206,793
Creditors: amounts falling due after more than one year	5		(59,437)		(74,153)
Net assets			140,291		132,640
Capital and reserves					
Called up share capital	6		100		100
Profit and loss account			140,191		132,540
Shareholders' funds			140,291		132,640

We, as Directors of Eitlean Aviation Limited, state that:

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 or 359 is complied with,
- (c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- (d) the directors acknowledge the obligations of the company, under this Act, to
 - (i) 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
 - (ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the
- (e) The company has relied on the specified 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 financial statements have been properly prepared in accordance with section 353 Companies Act 2014

On behalf of the board

Mr. Brian Carey
Director
Date : 10 January 2026

Mrs. Carmel Carey
Secretary
Date : 10 January 2026

The notes on pages 5 to 8 form an integral part of these financial statements.

Eitlean Aviation Limited

**Notes to the abridged financial statements
for the period ended 31st December 2025**

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1.3. Revenue Recognition

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably,

1.4. Directors' emoluments	2025	2024
	€	€
Remuneration and other emoluments	43,843	41,848
Pension contributions	18,000	15,000
	61,843	56,848

2. Tax on profit/(loss) on ordinary activities

Analysis of charge in period	2025	2024
	€	€
Current tax		
Corporation tax	1,093	-
	1,093	-

Factors affecting tax charge for period

The tax assessed for the period is higher than the standard rate of corporation tax in Ireland (12.5%).

	2025	2024
	€	€
	8,744	(488)
	1,093	-
Effects of:		
Current tax charge for period	1,093	-
	1,093	-

Eitlean Aviation Limited

**Notes to the abridged financial statements
for the period ended 31st December 2025**

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	Tangible fixed assets	
3. Fixed assets	€	
Cost		
At 1 January 2025	113,703	
Additions	90,582	
Disposals	(6,500)	
At 31 December 2025	197,785	
Depreciation		
At 1 January 2025	37,668	
Charge for year	20,109	
At 31 December 2025	57,777	
Net book value		
At 31 December 2025	140,008	
At 31 December 2024	76,035	
4. Creditors: amounts falling due within one year	2025	2024
	€	€
Corporation tax	1,094	-
PAYE and social welfare	622	613
VAT	4,182	139
Directors' accounts	4,174	-
	10,071	751
5. Creditors: amounts falling due after more than one year	2025	2024
	€	€
Bank loan	59,437	74,153

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**Notes to the abridged financial statements
for the period ended 31st December 2025**

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6. Share capital	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

7. Approval of financial statements

The financial statements were approved by the Board on 7 January 2026 and signed on its behalf by

Mr. Brian Carey
Director

Mrs. Carmel Carey
Secretary