

Fly Green Wings Limited
Balance Sheet
as at 31st December 2025

	Notes	Financial year 2025	Prior year 2024
Current Assets			
Cash at bank and in hand		2	2
Creidtors: Amounts failing due within one year	6	4,409	4,389
Net Current Liabilities		4,407	4,387
Total Asstes less Current Liabilities		4,389	4,369
Capital and Reserves			
Capital up share capital	7	2	2
Profit and loss account	8	4,409	4,389
Shareholder`s Funds		4,407	4,387

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

Statement audit exemption and the small company (abridgement) exemption



We, as Directors of Fly Green Wings 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 ist 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 exemtion contained in s.352 Companies Act 2014; 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.

On behalf of the board / approved by the board
Signature:

Name (block capitals):

Date

 <hr/> ELISABETH GROSS Director 19/02/2016	 <hr/> BRIAN GROSS Director 19/02/2016
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Fly Green Wings Limited
Notes to the Financial Statements
for the year ended 31 December 2025

1. Accounting policies

Basis of preparation

The financial statements 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. They comply with the Financial Reporting Standard for Smaller Entities (effective January 2015) of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profit for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transitions or events have occurred at that date that will result in an obligation to pay more tax in future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2. Period of financial statements

The comparative figures relate to the 12 month period ended 31 December 2024.

3. Going concern

The company made a loss for year of € 20. Accumulated at 31st December 2025 amounted to € 4,409 (2021: € 4,389).

The net liabilities of the company as at 31st December 2025 amount to € 4,409 (2024: €4,389). The directors have indicated their willingness to continue to support the company for the foreseeable future and on that basis the directors consider it appropriate to prepare the financial statements on a going concern basis.

4. Employees and remuneration

Number of employees

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

	2025 Number	2024 Number
Directors	<u>2</u>	<u>2</u>

5. Tax on loss on ordinary activities

Analysis of charge in the year

Current tax:

Corporation tax at 12.50 % (2024 - 12.50 %)

2025 €	2024 €
<u>none</u>	<u>none</u>

No charge to tax arises due to tax losses incurred.

6. Creditors

Amounts falling due within one year

Director's current accounts (note 10)
Accruals

2025 €	2024 €
4,389	4,369
<u>20</u>	<u>20</u>
<u>4,409</u>	<u>4,389</u>

7. Share capital

Description	No of shares	Value of units	2025 €	2024 €
Authorised Ordinary €1	500,000	€1.00 each	<u>500,000</u>	<u>500,000</u>

Allotted, called up and fully paid

Ordinary €1	2	€1.00 each	<u>2</u>	<u>2</u>
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8. Profit and loss account

At 1 January 2025

Loss for the year

At 31 December 2025

2025 €	2024 €
4,389	4,369
<u>20</u>	<u>20</u>
<u>4,409</u>	<u>4,389</u>

9. Capital commitments

The company had no material capital commitment at the year ended 31 December 2025.

10. Director`s transactions

	2025	2024
	€	€
The following amounts are repayable to the directors:		
Brian Gross	<u>4,389</u>	<u>4,369</u>

11. Approval of financial statements

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

extract from the directors report

The directors of the company interests in shares/debentures of the company during the financial year are as follows:

Brian Diarmuid Gross - 1 share - ordinary

Elisabeth Gross - 1 share - ordinary

The directors of the company interest in shares/debentures of any group undertakings of the company during the financial year are as follows:

No group undertaking.

Statement audit exemption and the small company (abridgement) exemption

We, as Directors of Fly Green Wings Limited, state that:

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(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,


(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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.

On behalf of the board

Signature:

Name (block capitals):

Date



ELISABETH GROSS

Director

19/02/2026



BRIAN GROSS

Director

19/02/2026