

Company Number: 443336

**ATLANTIC SEA FARMS LTD.**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**ATLANTIC SEA FARMS LTD.  
CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Accountants' Report	4
Statement of Financial Position	5
Notes to the Financial Statements	6 - 8

**ATLANTIC SEA FARMS LTD.  
DIRECTORS AND OTHER INFORMATION**

**Directors**

Sean Minihane  
Sean Collins

**Company Secretary**

Sean Minihane

**Company Number**

443336

**Registered Office**

Hollyhill  
Skibbereen  
Co Cork  
Republic of Ireland

**Business Address**

C/o Sean Minihane  
23 Seafield Road West  
Clontarf  
Dublin 3  
Ireland

**Accountants**

O'Neill & Co.  
Chartered Accountants Ltd  
8 North Street  
Skibbereen  
Co. Cork

**ATLANTIC SEA FARMS LTD.  
CHARTERED ACCOUNTANTS LTD REPORT  
to the Board of Directors on the Compilation of the unaudited Abridged financial  
statements of ATLANTIC SEA FARMS LTD.  
for the financial year ended 30 April 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 5 to 8 which comprise the Statement of Financial Position and notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of ATLANTIC SEA FARMS LTD., as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 April 2025 your duty to ensure that ATLANTIC SEA FARMS LTD. 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 loss of ATLANTIC SEA FARMS LTD.. You consider that ATLANTIC SEA FARMS LTD. is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of ATLANTIC SEA FARMS LTD.. For this reason, we have not verified the adequacy, 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 abridged financial statements.

**O'NEILL & CO.**  
Chartered Accountants Ltd  
8 North Street  
Skibbereen  
Co. Cork

Date: 2/10/25

**ATLANTIC SEA FARMS LTD.**  
**STATEMENT OF FINANCIAL POSITION**  
as at 30 April 2025

	2025	2024
	€	€
Fixed Assets	<b>145,438</b>	172,419
Current assets	<b>140,711</b>	131,393
Creditors: amounts falling due within one year	<b>(32,830)</b>	(45,914)
<b>Net Current Assets</b>	<b>107,881</b>	85,479
<b>Total Assets less Current Liabilities</b>	<b>253,319</b>	257,898
Creditors: amounts falling due after more than one year	<b>(69,746)</b>	(89,457)
Accruals and deferred income	<b>(34,437)</b>	(13,104)
<b>Net Assets</b>	<b>149,136</b>	155,337
<b>Capital and Reserves</b>	<b>149,136</b>	155,337

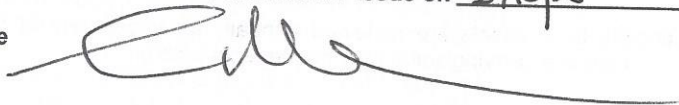
The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of ATLANTIC SEA FARMS LTD., 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 section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial year and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014 (as a micro company). The company 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 section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 2/10/25 and signed on its behalf by:

Sean Minihane  
Director



Sean Collins  
Director



# ATLANTIC SEA FARMS LTD. NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

## 6. Post-Balance Sheet Events

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

## 7. Approval of financial statements

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

02/10/25