

Company Number: 723052

EIGHT SEAS CARE LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

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**EIGHT SEAS CARE LIMITED
DIRECTOR AND OTHER INFORMATION**

Director	Caroline Casey
Company Secretary	Seamus Casey
Company Number	723052
Registered Office and Business Address	29 Cartron Heights, Sligo
Accountants	Cummins Accountancy & Advisory Limited Cois Inbhear Markievicz Road Rathquarter Sligo F91 D304 Ireland

EIGHT SEAS CARE LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she is 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting 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 director is 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, enable her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The director approves these financial statements and confirms that she is 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 director confirms that she has made available to Cummins Accountancy & Advisory Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of her knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

Signed on behalf of the board

Caroline Casey
Director

3 March 2026

EIGHT SEAS CARE LIMITED

STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	137,694	165,480
Current Assets			
Cash at bank and in hand		71,941	15,655
Creditors: amounts falling due within one year	6	(72,341)	(39,491)
Net Current Liabilities		(400)	(23,836)
Total Assets less Current Liabilities		137,294	141,644
Provisions for liabilities	7	(98,245)	(119,613)
Net Assets		39,049	22,031
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	8	38,949	21,931
Shareholders' Funds		39,049	22,031

I as Director of EIGHT SEAS CARE 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 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) I 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. 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 board on 3 March 2026 and signed on its behalf by:

Caroline Casey
Director

EIGHT SEAS CARE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

EIGHT SEAS CARE LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 723052. The registered office of the company is 29 Cartron Heights,, Sligo which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

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

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

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

Tangible assets and depreciation

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

Long leasehold property	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line

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.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

EIGHT SEAS CARE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging/(crediting):		
Amortisation of intangible assets	(21,368)	(29,192)
Depreciation of tangible assets	34,116	42,906
Government grants received	(700)	(1,843)
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including director, during the financial year was 18, (2024 - 18).

	2025	2024
	Number	Number
Management	1	1
Staff	17	17
	<u><u> </u></u>	<u><u> </u></u>
	18	18

5. Tangible assets

	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 September 2024	199,311	36,036	12,575	247,922
Additions	-	6,330	-	6,330
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	199,311	42,366	12,575	254,252
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 September 2024	48,737	28,035	5,670	82,442
Charge for the financial year	24,914	6,367	2,835	34,116
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	73,651	34,402	8,505	116,558
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 August 2025	125,660	7,964	4,070	137,694
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 31 August 2024	150,574	8,001	6,905	165,480
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

EIGHT SEAS CARE LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

6. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	42,075	31,175
Director's current account	26,766	4,816
Accruals	3,500	3,500
	72,341	39,491

7. Provisions for liabilities

The amounts provided for capital grants are analysed below:

		Total	Total
		2025	2024
	€	€	€
At financial year start	119,613	119,613	133,805
Charged to profit and loss	-	-	15,000
Utilised during the financial year	(21,368)	(21,368)	(29,192)
At financial year end	98,245	98,245	119,613

8. Income Statement

	2025	2024
	€	€
At 1 September 2024	21,931	25,622
Profit/(loss) for the financial year	17,018	(3,691)
At 31 August 2025	38,949	21,931

9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 3 March 2026.