

**Company registration number:764488**

**Visit Skellig Michael Limited**

**Unaudited abridged financial statements**

**for the financial period from 21 May 2024 (Date of Incorporation) to 30 April 2025**

# Visit Skellig Michael Limited

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## **Visit Skellig Michael Limited**

### **Directors and other information**

<b>Director</b>	Eoin O Mahony
<b>Secretary</b>	Ashley Peterson
<b>Registered office</b>	Ardcost Portmagee Co. Kerry V23 KP64
<b>Business address</b>	Ardcost Portmagee Co. Kerry V23 KP64
<b>Accountants</b>	David Nolan & Co. 3, Bridge Lane Tralee Co. Kerry
<b>Bankers</b>	Allied Irish Bank 24 Main Street Caherciveen Co. Kerry.

## **Visit Skellig Michael Limited**

### **Director's responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 period. Under the 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 is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. 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.

**Eoin O Mahony**

Director

Date: 13th January 2026

**Visit Skellig Michael Limited**

**Balance sheet  
As at 30th April 2025**

	<b>2025</b>
	<b>€</b>
Current assets	460
Creditors: amounts falling due within one year	<u>(2,360)</u>
<b>Net current liabilities</b>	<u>(1,900)</u>
<b>Total assets less current liabilities</b>	(1,900)
Accruals and deferred income	(500)
<b>Net liabilities</b>	<u><u>(2,400)</u></u>
<b>Capital and reserves</b>	<u><u>(2,400)</u></u>

I, as director of Visit Skellig Michael 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 13th January 2026 and signed by:

**Eoin O Mahony**  
Director

## Visit Skellig Michael Limited

### Notes to the abridged financial statements Financial period ended 30th April 2025

#### 1. Reporting Entity and Control

Visit Skellig Michael Limited is a company limited by shares, incorporated and registered in Ireland under the CRO number 764488. The address of the company is Ardcost, Portmagee, Co. Kerry. The principal activity of the company is boat tours to Skellig Michael. The company is controlled by Eoin O Mahony.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### 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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

##### Ordinary Share Capital

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

##### Cash and cash equivalents

Cash consists of current accounts in financial institutions.

##### Financial period

The financial period covered by these accounts is from the date of incorporation 21 May 2024 to the 30 April 2025

#### 4. Appropriations of profit and loss account

	2025
	€
At the start of the financial period	-
Loss for the financial period	(2,500)
<b>At the end of the financial period</b>	<b>(2,500)</b>