

**THE VIKING FISHERIES LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST JULY 2025**

REGISTERED NUMBER: 700839

# THE VIKING FISHERIES LIMITED

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# **THE VIKING FISHERIES LIMITED**

## **COMPANY INFORMATION AT 31ST JULY 2025**

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### **DIRECTORS**

Anthony Keenan  
Deirdre Keenan

### **SECRETARY**

Deirdre Keenan

### **REGISTERED OFFICE**

1 Ath Lethan  
Racecourse Road  
Dundalk  
Louth

### **ACCOUNTANTS**

Rogers & Company  
3 Beagans Business Park  
Newry Road  
Dundalk  
Co. Louth

## **THE VIKING FISHERIES LIMITED**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

#### **General Responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland

Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

#### **In relation to the financial statements as set out on pages 3 to 7 :**

- 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 Rogers & Company Accountants, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect the transactions of the company for the year ended 31st July 2025

On behalf of the board

**Anthony Keenan**  
Director

**Deirdre Keenan**  
Secretary

**Date: 23rd March 2026**

**THE VIKING FISHERIES LIMITED**  
**ABRIDGED BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST JULY 2025**

	Notes	€	2025 €
<b>FIXED ASSETS</b>			
Tangible assets			42,366
<b>CURRENT ASSETS</b>			
Debtors		225	
Cash at bank and in hand		<u>1,044</u>	
		1,269	
<b>CREDITORS:</b> amounts falling due within one year	3	<u>36,226</u>	
<b>NET CURRENT ASSETS</b>			-34,957
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>7,409</u>
<b>CREDITORS:</b> amounts falling due after more than one year			23,283
<b>NET ASSETS / (LIABILITIES)</b>			<u><u>-15,874</u></u>
<b>CAPITAL &amp; RESERVES</b>			
Called up share capital	4		100
Profit & loss account			-15,974
<b>TOTAL SHAREHOLDERS' FUNDS</b>			<u><u>-15,874</u></u>

The notes on pages 4 & 5 form an integral part of these financial statements.

Anthony Keenan  
Director

Deirdre Keenan  
Secretary

Date: 23rd March 2026

## **THE VIKING FISHERIES LIMITED**

### **Audit Exemption Statement**

We, as directors of The Viking Fisheries 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 s358 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.

# THE VIKING FISHERIES LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2025

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### 1. ACCOUNTING POLICIES

#### Basis of preparation

The unaudited accounts 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.

#### Accounting Convention

The financial statements are prepared under the historical cost convention

#### Turnover

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

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation less accumulated depreciation. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives.

#### Taxation and deferred taxation

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

### 2 EMPLOYEES AND REMUNERATION

#### Number of Employees

The average number of employees (including the directors) during the period were:

	<b>2025</b>
	<b>Number</b>
Employees	<u>0</u>

	<b>2025</b>
	<b>€</b>
<b>Employment Costs</b>	
Wages and Salaries	<u>0</u>
	<u>0</u>

#### DIRECTORS' EMOLUMENTS

	<b>2025</b>
	<b>€</b>
Directors' emoluments	<u>0</u>
	<u>0</u>

# THE VIKING FISHERIES LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2025

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<b>3</b>	<b>CREDITORS:</b> Amounts falling due within one year	<b>2025</b>
		€
	Accruals and sundry creditors	3,440
	Director's Account	26,965
	Taxation Creditors	0
		<u><u>30,405</u></u>

<b>Taxation and social welfare</b>	<b>2025</b>
<b>Creditors:</b>	
Corporation Tax	0
PAYE/PRSI	0
VAT	0
	<u><u>0</u></u>

<b>4</b>	<b>Share capital</b>	<b>2025</b>
		€
	<b>Authorised equity</b>	
	100,000 Ordinary shares of € 1.00 each	<u>100,000</u>
	<b>Allotted, called up and fully paid equity</b>	
	100 Ordinary shares of €1.00 each	<u>100</u>

### Directors and secretary and their interests

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

<b>Ordinary Shares</b>	<b>31st July 2025</b>
Anthony Keenan	50
Deirdre Keenan	50

There were no changes in shareholdings between 31st July 2025 and the date of signing the financial statements.

### 5 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 23rd March 2026