

Company Number: 78337

**Centre Travel Rent Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 September 2025**

**Centre Travel Rent Limited**  
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**Centre Travel Rent Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 September 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	5	129,106	129,691
Financial assets	6	9,523	9,523
<b>Non-Current Assets</b>		<b>138,629</b>	<b>139,214</b>
<b>Current Assets</b>			
Receivables	7	-	67,326
Cash and cash equivalents		73,695	1,543
		<b>73,695</b>	<b>68,869</b>
<b>Payables: amounts falling due within one year</b>	8	<b>(5,948)</b>	<b>(6,154)</b>
<b>Net Current Assets</b>		<b>67,747</b>	<b>62,715</b>
<b>Total Assets less Current Liabilities</b>		<b>206,376</b>	<b>201,929</b>
<b>Provisions for liabilities</b>	9	<b>(21,628)</b>	<b>(21,628)</b>
<b>Net Assets</b>		<b>184,748</b>	<b>180,301</b>
<b>Equity</b>			
Called up share capital presented as equity		127	127
Other reserves	10	43,910	43,910
Retained earnings		140,711	136,264
<b>Equity attributable to owners of the company</b>		<b>184,748</b>	<b>180,301</b>

We as Directors of Centre Travel Rent 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,

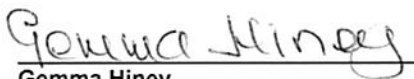
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(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) 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. 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.

**Approved by the board on 3 March 2026 and signed on its behalf by:**

  
**Gemma Hiney**  
 Director

  
**Olivia McGeown**  
 Director

# Centre Travel Rent Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 1. General Information

Centre Travel Rent Limited is a company limited by shares incorporated in Ireland. Carlton House, Dublin Street, Dundalk, Co Louth, Ireland is the registered office, which is also the principal place of business of the company. The principal activity of the company is letting of investment property. 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 year ended 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

#### Revenue

Turnover represents the gross rental income receivable.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 10% Straight Line
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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.

#### Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

#### Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

#### Trade and other receivables

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

## Centre Travel Rent Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

### Trade and other payables

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.

### Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the 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 Statement of Financial Position date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. 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.	<b>Operating profit</b>	<b>2025</b>	<b>2024</b>
		€	€
	<b>Operating profit is stated after charging:</b>		
	Depreciation of property, plant and equipment	<b>585</b>	<b>585</b>
		<u>          </u>	<u>          </u>

### 4. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

**Centre Travel Rent Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

5. Property, plant and equipment	Investment properties €	Fixtures, fittings and equipment €	Total €
<b>Cost or Valuation</b>			
At 1 October 2024	128,521	32,330	160,851
At 30 September 2025	128,521	32,330	160,851
<b>Depreciation</b>			
At 1 October 2024	-	31,160	31,160
Charge for the financial year	-	585	585
At 30 September 2025	-	31,745	31,745
<b>Carrying amount</b>			
At 30 September 2025	<u>128,521</u>	<u>585</u>	<u>129,106</u>
At 30 September 2024	<u>128,521</u>	<u>1,170</u>	<u>129,691</u>
6. Financial fixed assets		Other unlisted investments €	Total €
<b>Investments</b>			
<b>Cost</b>			
At 30 September 2025		9,523	9,523
<b>Carrying amount</b>			
At 30 September 2025		<u>9,523</u>	<u>9,523</u>
At 30 September 2024		<u>9,523</u>	<u>9,523</u>
7. Receivables		2025 €	2024 €
Other debtors		-	67,326
8. Payables		2025 €	2024 €
<b>Amounts falling due within one year</b>			
Taxation		4,222	4,675
Directors' current accounts (Note 11)		126	126
Accruals		1,600	1,353
		<u>5,948</u>	<u>6,154</u>

**Centre Travel Rent Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

**9. Provisions for liabilities**

The amounts provided for deferred taxation are analysed below:

	Property revaluations	Total	Total
	€	2025 €	2024 €
At financial year start	21,628	<u>21,628</u>	<u>21,628</u>
At financial year end	<u>21,628</u>	<u>21,628</u>	<u>21,628</u>

**10. Income Statement**

	Income statement	Restricted Reserve	Total
	€	€	€
At 1 October 2024	136,264	43,910	180,174
Profit for the financial year	4,447	-	4,447
At 30 September 2025	<u>140,711</u>	<u>43,910</u>	<u>184,621</u>

**11. Directors' remuneration and transactions**

	2025 €	2024 €
Remuneration	<u>7,501</u>	<u>7,591</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Gemma Hiney	<u>126</u>	<u>126</u>

**12. Controlling interest**

The ultimate controlling party of the company is Gemma Hiney.