

**Registration number 432678**

**S.F. Maher (Centra) Limited**

**Abridged financial statements**

**for the financial year ended 19 February 2025**

## **S.F. Maher (Centra) Limited**

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**S.F. Maher (Centra) Limited**

**Directors and other information**

Directors	Sam Maher Fiona Maher
Secretary	Sam Maher
Company number	432678
Registered office	Office Block 1 Eastwae Retail Centre Main Street Kinnegad Co. Westmeath
Accountants	Ronan Duffy & Co. Office 1 Eastwae Retail Centre Kinnegad Co. Westmeath

**S.F. Maher (Centra) Limited**

**Extract from Directors' report in accordance with section 329 of the Companies Act 2014  
for the financial year ended 19 February 2025  
as signed by Sam Maher and Fiona Maher on 12 December 2025**

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

	<b>Ordinary shares</b>	
	<b>19/02/25</b>	<b>20/02/24</b>
Sam Maher	-	-
Fiona Maher	-	-

At 19 February 2025, the directors have an indirect interest in the company through their shareholding in the parent company S.F. Maher (Holdings) Limited. Sam Maher and Fiona Maher together own 100% of S.F. Maher (Holdings) Limited.

## **S.F. Maher (Centra) Limited**

### **Directors' responsibilities statement**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and of the profit or loss of the company for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council, adopting Section 1A of that Standard, and Irish law). Under company law, the directors must not approve the financial statements unless they are 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 those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 directors are responsible for ensuring the company keeps 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 them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. 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.

**S.F. Maher (Centra) Limited**

**Abridged balance sheet  
as at 19 February 2025**

		2025		2024	
	Notes	€	€	€	€
<b>Creditors: amounts falling due within one year</b>	<b>5</b>	(207,699)		(207,699)	
<b>Excess of liabilities over assets</b>			<u>(207,699)</u>		<u>(207,699)</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity	<b>6</b>		100		100
Profit and loss account	<b>7</b>		<u>(207,799)</u>		<u>(207,799)</u>
<b>Equity shareholders' funds</b>			<u>(207,699)</u>		<u>(207,699)</u>

The unaudited financial statements have been prepared in accordance with the Companies Act 2014, and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the disclosure exemptions allowed by Section 1A of FRS 102 for small companies.

We, as directors of S.F. Maher (Centra) Limited, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in s.359 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).
- 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.
- 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 have been properly prepared in accordance with s.353 Companies Act 2014.

The financial statements were approved by the Board on 12 December 2025 and signed on its behalf by

**Sam Maher**  
Director

**Fiona Maher**  
Director

**The notes on pages 5 to 7 form an integral part of these financial statements.**

## **S.F. Maher (Centra) Limited**

### **Notes to the abridged financial statements for the financial year ended 19 February 2025**

#### **1 General information**

The unaudited financial statements have been prepared in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland for period beginning on or after 1 January 2015.

The company has adopted the provisions of the Companies (Accounting) Act 2017 in the preparation of these financial statements.

S.F. Maher (Centra) Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is Office Block 1, Eastwae Retail Centre, Main Street Kinnegad, Co. Westmeath.

The principal activity of the company was the operation of a Centra store at Lower Kimmage Road, Dublin 6. On 1 September 2021, the company ceased to trade as Centra Kimmage and the leasehold interest in the property was sold.

#### **Statement of Compliance**

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### **Currency**

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

#### **2. 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.

##### **2.1. Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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' issued by the Financial Reporting Council.

##### **2.2. Cash flow statement**

The company meets the size criteria for a small company set by virtue of Section 358 of the Companies Act 2014, and therefore, in accordance with Section 1A of FRS 102, it has not prepared a cash flow statement.

## S.F. Maher (Centra) Limited

### Notes to the abridged financial statements for the financial year ended 19 February 2025

#### 2.3. Taxation

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred tax is recognised on all timing differences where the transaction or events that give rise to an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred by the balance sheet date. Deferred tax assets are recognised when it is more likely than not that they will be recovered. Deferred tax is measured at the average tax rates that are expected 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 balance sheet date.

#### 3. Employees

There were no employees during the financial year apart from the directors.

#### 4. Directors' remuneration

	2025	2024
	€	€
<i>Amounts in relation to persons who were directors at any time during the financial year :</i>		
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	-	-
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

Other than as shown above any further required disclosures in section 305 - 306, Companies Act 2014, are nil for both years.

#### 5. Creditors: amounts falling due within one year

	2025	2024
	€	€
<i>Other creditors</i>		
Trade & other creditors	6,596	6,596
Amounts owed to group undertaking	201,103	201,103
	<u>          </u>	<u>          </u>
	<u>207,699</u>	<u>207,699</u>

**S.F. Maher (Centra) Limited**

**Notes to the abridged financial statements  
for the financial year ended 19 February 2025**

<b>6. Called up share capital presented as equity</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
1,000,000 Ordinary shares	1,000,000	1,000,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares	100	100
	<u>          </u>	<u>          </u>
<b>7. Equity Reserves</b>	<b>Profit and loss account</b>	<b>Total</b>
	€	€
<b>At 20 February 2024</b>	<b>(207,799)</b>	<b>(207,799)</b>
	<u>          </u>	<u>          </u>
<b>8. Related party transactions</b>		

S.F. Maher (Centra) Limited is related to S.F. Maher (Grocery Stores) Limited by virtue of common directors and shareholders. During the financial there were no transactions between the two companies.

The amount due to S.F. Maher (Grocery Stores) Limited from S.F. Maher (Centra) Limited at 19 February 2025 was €201,103 (19 February 2024 : €201,103).

**9. Ultimate parent undertaking**

S.F. Maher (Centra) Limited is a wholly owned subsidiary of S.F. Maher (Holdings) Limited. S.F. Maher (Holdings) Limited is 100% owned by Sam Maher and Fiona Maher, common directors to both companies.

**10. Post balance sheet events**

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

**11. Approval of financial statements**

The financial statements were approved by the Board on 12 December 2025.