

Registered number
E655084

Turas Travel Limited

Dormant Accounts

31 August 2025

Turas Travel Limited
Registered number:
Directors' Report

E655084

The directors present their report and accounts for the year ended 31 August 2025.

Principal activity

The company was dormant, as defined in section 365 of the Companies Act 2014 throughout the financial year. It is anticipated that the company will remain dormant for the foreseeable future.

Directors

The directors who served during the financial year and their beneficial interests in the issued share capital of the company were as follows:

	<u>€1 Ordinary Shares</u> 2025
Sean Connolly	50
Patrick Connolly	50

Accounting Records

The measures taken by the directors to secure compliance with the requirements of Sections 281–285 Companies Act 2014 with regard to the keeping of adequate accounting records include:

- The implementation of appropriate policies and procedures for recording transactions;
- The employment of suitably qualified and experienced accounting personnel; and
- The provision of adequate resources to the financial reporting function.

The accounting records are maintained at the company's registered office.

Relevant Audit Information

In accordance with section 330 companies Act 2014, so far as each director is aware:

- There is no relevant audit information of which the statutory auditor is unaware.
- Each director has taken all steps that ought to have been taken to make themselves aware of any relevant audit information and to establish that the statutory auditor is aware of that information.

This report was approved by the board on 23 March 2026 and signed on its behalf.

Sean Connolly
Director

Turas Travel Limited
Independent auditor's report
to the members of Turas Travel Limited

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE DIRECTORS OF TUR AS TRAVEL LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of TUR AS TRAVEL LIMITED and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of the Companies Act 2014.

Basis of opinion

We have examined:

- the abridged financial statements for the year ended 31st August 2025 on page 5 which the directors of the Company propose to annex to the annual return of the Company; and
- the financial statements to be laid before the Annual General Meeting which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Other Information required by the Companies Act 2014

On 11th March 2026 we reported to the members on the Company's financial statements for the year ended 31st August 2025 and our report was as follows:

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the financial statements to the annual return the Company and those financial statements have been properly prepared pursuant to the provisions of section 353 of the Companies Act 2014.

We have examined:

- the financial statements of Tur As Travel Limited for the year ended 31st August 2025 on page five which the directors of Tur As Travel Limited, propose to annex to the annual return of the company, which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and notes to the accounts, including a summary of significant accounting policies.
- the financial statements which form the basis for those financial statements

The financial reporting framework that has been applied in their preparation is Irish Law and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued in the United Kingdom by the Financial Reporting Council

Turas Travel Limited
Independent auditor's report
to the members of Turas Travel Limited

In our opinion, the financial statements:

- meet the requirements to be presumed under Section 336(3A) of the Companies Act 2014 to give a true and fair view of the assets, liabilities and financial position of the Company as at 31st August 2025 and of its profit/loss for the year then ended;
- have been properly prepared in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014 applicable to micro companies.

Basis for Opinion

We have examined:

- i) the financial statements for the year ended 31st August 2025 on page five to which the directors of the Company propose to annex to the annual return of the Company; and
- ii) the financial statements to be laid before the Annual General Meeting which form the basis for those financial statements.

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA) and the *Provisions Available for Audits of Small Entities* therein in the circumstances set out to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex financial statements to the annual return and that those financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Application of True and Fair View

The financial statements have been prepared under the micro companies regime which does not require the directors or the auditor to consider the inclusion of any disclosures necessary to give a true and fair view where these go beyond the minimum disclosures required by the Companies Act 2014 as applied to micro companies

**Turas Travel Limited
Independent auditor's report
to the members of Turas Travel Limited**

Conclusions relating to going concern

In examining the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters prescribed by the Companies Act 2014

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly examined and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 307 and 308 of the Act are not made. We have nothing to report in this regard.

**Turas Travel Limited
Independent auditor's report
to the members of Turas Travel Limited**

Respective Responsibilities

Responsibilities of Directors for the Financial Statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that they comply with FRS 105 *The Financial Reporting Standard applicable to the Micro-entities Regime*, and the legal requirements applicable to micro company financial statements, and are thereby presumed, in law, to give a true and fair view. The financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures. The financial reporting framework applicable to micro companies is a compliance framework and not a fair presentation framework. The directors' are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Company's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at:

http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

This description forms part of our auditor's report.

Brian McCullagh

For and on behalf of
BMC Accountants Ltd, Commercial House, 15 Merchants Quay, Newry, Co Down, BT35 6AH
Chartered Accountants and Statutory Auditors

23rd March 2026

Turas Travel Limited
Registered number:
Balance Sheet
as at 31 August 2025

E655084

	<u>2025</u>
	€
<u>Current assets</u>	
Cash at bank and in hand.	100
	<hr/>
	100
	<hr/>
<u>Capital and reserves</u>	
Called up share capital	100
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Shareholders' funds	100
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These financial statements have been prepared in accordance with the micro companies' regime. The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

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 the 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 section 352 as a micro company; We have done so on the ground 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.

Sean Connolly
Director
Approved by the board on 23rd March 2026

Turas Travel Limited
Notes to the Accounts
for the year ended 31 August 2025

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with FRS105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

2 Other information

Turas Travel Limited is a private company limited by shares and incorporated in Ireland. Its registered office is:

The Black Church
St Mary's Place
Dublin 7
D07 P4AX