

Thora Tours Limited

Abridged Unaudited Financial Statements

**for the financial period from 30 January 2025 (date of incorporation) to 31
December 2025**

Thora Tours Limited
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Thora Tours Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mr Peter Foran (Appointed 30 January 2025) Mr Brendan Leahy (Appointed 30 January 2025)
Company Secretary	Mr Peter Foran
Company Number	780640
Registered Office and Business Address	Apt 33 54/55 Charles Street Great Dublin Co Dublin D01YH64 Ireland
Accountants	DJM Accountants Chartered Certified Accountants Harbour Street Mullingar Co Westmeath N91 H962 Ireland

Thora Tours Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €
Fixed Assets		
Tangible assets	6	53,113
Current Assets		
Cash at bank and in hand		12,200
Creditors: amounts falling due within one year	7	(41,121)
Net Current Liabilities		(28,921)
Total Assets less Current Liabilities		24,192
Capital and Reserves		
Called up share capital presented as equity		-
Retained earnings	8	24,192
Shareholders' Funds		24,192

We as Directors of Thora Tours 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 period and of its profit or loss for such a financial period 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 and the micro companies' regime.

Approved by the board on 9 March 2026 and signed on its behalf by:

Mr Peter Foran
Director

Mr Brendan Leahy
Director

Thora Tours Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 30 January 2025 (date of incorporation) to 31 December 2025

1. General Information

Thora Tours Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 780640. The registered office of the company is Apt 33 54/55 Charles Street Great, Dublin, Co Dublin, D01YH64, Ireland which is also the principal place of business of the company. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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 as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% Straight line

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

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

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Thora Tours Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 30 January 2025 (date of incorporation) to 31 December 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

3. Period of financial statements

The financial statements are for the 11 month 2 days period from 30 January 2025 (date of incorporation) to 31 December 2025.

4. Operating profit	2025
	€
Operating profit is stated after charging:	
Depreciation of tangible assets	7,588
	<u><u>7,588</u></u>

5. Employees

The average monthly number of employees, including directors, during the financial period was 1, (2025 - 1).

	2025
	Number
Director	1
	<u><u>1</u></u>

6. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 30 January 2025	-	-	-
Additions	440	60,261	60,701
	<u>440</u>	<u>60,261</u>	<u>60,701</u>
At 31 December 2025	440	60,261	60,701
	<u>440</u>	<u>60,261</u>	<u>60,701</u>
Depreciation			
At 30 January 2025	-	-	-
Charge for the financial period	55	7,533	7,588
	<u>55</u>	<u>7,533</u>	<u>7,588</u>
At 31 December 2025	55	7,533	7,588
	<u>55</u>	<u>7,533</u>	<u>7,588</u>
Net book value			
At 31 December 2025	385	52,728	53,113
	<u><u>385</u></u>	<u><u>52,728</u></u>	<u><u>53,113</u></u>

7. Creditors	2025
Amounts falling due within one year	€
Amounts owed to credit institutions	35,000
Trade creditors	165
Taxation	3,456
Accruals	2,500
	<u><u>41,121</u></u>

Thora Tours Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 30 January 2025 (date of incorporation) to 31 December 2025

8. Income Statement

	2025
	€
At 30 January 2025	-
Profit for the financial period	24,192
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At 31 December 2025	24,192
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9. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 March 2026.