

Registration number 722938

STARBRIGHTENING LIMITED

Abridged accounts

for the year ended 21st January 2026

STARBRIGHTENING LIMITED

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STARBRIGHTENING LIMITED

Directors and other information

Director	Muhammad Afzal
Secretary	MARYAM AFZAL
Company number	722938
Registered office	9 HAMTPON GARDENS DRIVE, BALBRIGGAN, DUBLIN, Ireland
Business address	9 HAMTPON GARDENS DRIVE, BALBRIGGAN, DUBLIN, Ireland

STARBRIGHTENING LIMITED

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

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

	Ordinary shares	
	21/01/26	21/01/25
Muhammad Afzal	100	100
Company secretary MARYAM AFZAL	-	-

The original report was approved by the board on 17 March 2026 and signed on its behalf by Muhammad Afzal.

STARBRIGHTENING LIMITED

Statement of director responsibilities and declaration on unaudited financial statements

General responsibilities

The director is 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 Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the director 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. 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable him to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 8 :

- The director approves these financial statements and confirms that he is 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 been prepared on the going concern basis on the grounds that the company will continue in business.
- The director confirms that he has made available to , all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 21st January 2026.

On behalf of the board

Muhammad Afzal
Director

Date: 17th March 2026

STARBRIGHTENING LIMITED

Abridged balance sheet as at 21 January 2026

	Notes	2026	
		€	€
Fixed assets			
Tangible assets			5,217
Current assets			
Stocks		10,152	
Debtors		24,501	
Cash at bank and in hand		916	
		<u>35,569</u>	
Creditors: amounts falling due within one year		<u>(1,191)</u>	
Net current assets			<u>34,378</u>
Total assets less current liabilities			39,595
Creditors: amounts falling due after more than one year			<u>(34,667)</u>
Net assets			<u><u>4,928</u></u>
Capital and reserves			
Called up share capital			100
Profit and loss account			<u>4,828</u>
Equity shareholders' funds			<u><u>4,928</u></u>

The director has relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The director states 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 Section 358 is complied with;

(c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;

(d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 notes on pages 6 to 8 form an integral part of these financial statements.

STARBRIGHTENING LIMITED

The abridged accounts were approved by the Board on 17 March 2026 and signed on its behalf by

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Muhammad Afzal
Director

STARBRIGHTENING LIMITED
Notes to the abridged financial statements
for the year ended 21 January 2026

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	12.5% Straight Line
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1.4. Stock and work in progress

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads based on a normal level of activity.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and all costs to be incurred in marketing, selling and distributing.

1.5. Taxation

The yearly 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.

STARBRIGHTENING LIMITED
Notes to the abridged financial statements
for the year ended 21 January 2026

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2. Employees

Number of employees

The average monthly numbers of employees
(including the director) during the year were:

2026

Employment costs

2026

€

Wages and salaries

29,154

Social insurance costs

3,258

32,412

3. Transactions with director

The following director had interest free loans during the year. The movements on these loans are as follows:

Muhammad Afzal

24,501

-

4. Share capital

2026

€

Authorised equity

100,000 Ordinary shares of €1 each

100,000

Allotted, called up and fully paid share capital

FAILED VALIDATION

Allotted and called up share capital

Amounts presented in equity

100 Ordinary shares of €1 each

100

5. Accounting periods

The current accounts are for a full year.

STARBRIGHTENING LIMITED
Notes to the abridged financial statements
for the year ended 21 January 2026

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6. Approval of financial statements

The board of directors approved these financial statements for issue on 17 March 2026.