

Registered number  
719879

Stellar Engineering Limited

Filleted Accounts

31 August 2025

**Stellar Engineering Limited****Registered number:** 719879**Balance Sheet  
as at 31 August 2025**

	Notes	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	3	4,477	4,472
<b>Current assets</b>			
Debtors	4	17,591	9,625
Cash at bank and in hand		<u>8,577</u>	<u>2,072</u>
		26,168	11,697
<b>Creditors: amounts falling due within one year</b>			
	5	(21,380)	(15,607)
<b>Net current assets/(liabilities)</b>		<u>4,788</u>	<u>(3,910)</u>
<b>Net assets</b>		<u><u>9,265</u></u>	<u><u>562</u></u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		9,165	462
<b>Shareholder's funds</b>		<u><u>9,265</u></u>	<u><u>562</u></u>

I, as director of Stellar Engineering 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) I 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,
- (e) 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.

Ronan Hunt

Director

Approved by the board on 20 January 2026

**Stellar Engineering Limited**  
**Notes to the Accounts**  
**for the year ended 31 August 2025**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Stellar Engineering Limited**  
**Notes to the Accounts**  
**for the year ended 31 August 2025**

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>
<b>3 Tangible fixed assets</b>		<b>Plant and machinery etc €</b>
<b>Cost</b>		
At 1 September 2024		5,111
Additions		<u>644</u>
At 31 August 2025		<u><u>5,755</u></u>
<b>Depreciation</b>		
At 1 September 2024		639
Charge for the year		<u>639</u>
At 31 August 2025		<u><u>1,278</u></u>
<b>Net book value</b>		
At 31 August 2025		<u><u>4,477</u></u>
At 31 August 2024		<u><u>4,472</u></u>

**Stellar Engineering Limited**  
**Notes to the Accounts**  
**for the year ended 31 August 2025**

<b>4 Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	<u>17,591</u>	<u>9,625</u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Taxation and social security costs	10,215	5,111
Other creditors	<u>11,165</u>	<u>10,496</u>
	<u>21,380</u>	<u>15,607</u>

**6 Other information**

Stellar Engineering Limited is a private company limited by shares and incorporated in Ireland. Its registered office is:  
 4 Main Street  
 Castlegregory  
 Kerry  
 Ireland