

**Sternforth Limited**  
**CRO NO. 261401**

**ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2025**

<b>BALANCE SHEET AS AT 28TH FEBRUARY 2025</b>				
	year end 28th February 2025		year end 28th February 2024	
	€	€	€	€
<b>FIXED ASSETS:</b>				
Tangible Assets		636,525		536,420
<b>CURRENT ASSETS:</b>	13,940		194,677	
<b>CREDITORS - amounts falling due within one year (note 2).</b>		<u>-369,881</u>		<u>-373,104</u>
<b>NET CURRENT ASSETS/ (LIABILITIES)</b>		<u>-355,941</u>		<u>-178,427</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		280,584		357,993
<b>CREDITORS - amounts falling due after one year (note 3).</b>		<u>-200,728</u>		<u>-124,459</u>
<b>NET ASSETS</b>		<u>79,856</u>		<u>233,534</u>
<b>CAPITAL AND RESERVES</b>				
Called Up Capital Share (note 4)		127		127
Revenue Reserves		79,729		233,407
<b>SHAREHOLDERS FUNDS- ALL EQUITY:</b>		<u>79,856</u>		<u>233,534</u>

We the directors of Sternforth 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) of the Companies Act 2014  
(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 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.  
(e) The company has relied on the specified exemption contained in section 352 as a small 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.

Signed on behalf of the Board

Director **David Geoghegan**

8th January 2026

## **Sternforth Limited**

### **CRO NO. 261401**

#### **ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2025**

#### **NOTES TO THE FINANCIAL STATEMENTS**

##### 1. ACCOUNTING POLICIES:

The Financial Statements are prepared under the Financial Reporting Framework FRS 102 1A.

The significant accounting policies adopted by the company are:

Fixed assets are shown at cost less depreciation.

Depreciation is provided on a straight line basis at the following

annual rates - Equipment 25%; Fittings 12.5%; Vehicles 20%

Revenue Recognition - revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably.

Currency: The financial statements are stated in Euro.

Taxation The company is a close company within the meaning of tax legislation.

##### 2. CREDITORS - amounts falling due within 1 year:

	2025	2024
	€	€
Trade Creditors	149,685	182,651
Accrued Expenses	8,917	6,895
Value Added Tax	36,925	18,545
Employment Taxes	18,314	39,105
Bank Overdrafts	51,511	28,648
Loan and Lease Balances	63,357	53,071
Other Creditors	41,172	44,188
	<u>369,881</u>	<u>373,103</u>

##### 3. CREDITORS - amounts falling due after 1 year:

	2025	2024
	€	€
Loan and Lease Balances	129,187	0
Other	71,541	124,459
	<u>200,728</u>	<u>124,459</u>

##### 4. CALLED UP SHARE CAPITAL:

Authorised:	Issued:
1,000,000 Shares of €1.00 each	100 Shares €1.00 each

##### 5. CAPITAL COMMITMENTS:

The company had no capital commitments at the Balance Sheet date either contracted or authorised but not contracted.

##### 6. CONTINGENT LIABILITIES:

There existed no contingent liabilities at the Balance Sheet date.

	2025	2024
7. DIRECTORS REMUNERATION:	€89,769	€86,442

##### 8. RELATED PARTY TRANSACTIONS:

There are no transactions with related parties that require to be disclosed.

**Sternforth Limited****CRO NO. 261401****ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2025****Extract from the Directors' Report in accordance with Section 329**

The Directors and Secretary of the company and their interests in shares/debentures of the company during the financial year are as follows:

Director:	David Geoghegan	Share Class: Ordinary €1.27	Number Held	100
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**STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS.****General responsibilities:**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period 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 these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgement and estimates that are reasonable and prudent
- State whether the statutory financial statements have been prepared in accordance with applicable standards identify those standards and note the effect and the reasons for any material departure from those standards.
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue business

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 2014 and enable the financial statements to be audited. 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.

**Directors' declaration on unaudited financial statements**

In relation to the financial statements prepared for period ended 28/02/2025:

(a) the directors approve these financial statements and confirm that they are 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.

(b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 28/02/2025.

Date: 8th January 2026 On behalf of the Board

Director **David Geoghegan**