



Company Number: 677369

Starflush Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 October 2025

Starflush Limited
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Starflush Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 October 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

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.

The directors confirm that they have made available to Quantus Advisory Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 October 2025."

Signed on behalf of the board

Michael Murray
Director

19 February 2026

siobhan murray
Director

19 February 2026

Starflush Limited
STATEMENT OF FINANCIAL POSITION

as at 31 October 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	21,467	-
Financial assets	7	258	105
Non-Current Assets		21,725	105
Current Assets			
Debtors	8	8,179	100
Cash and cash equivalents		32,434	30,047
		40,613	30,147
Creditors: amounts falling due within one year	9	(4,787)	(2,831)
Net Current Assets		35,826	27,316
Total Assets less Current Liabilities		57,551	27,421
Creditors:			
amounts falling due after more than one year	10	-	(105)
Net Assets		57,551	27,316
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		57,451	27,216
Equity attributable to owners of the company		57,551	27,316

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Starflush 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 year and of its profit or loss for such a financial 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 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 small companies' regime.

Approved by the board on 19 February 2026 and signed on its behalf by:

Michael Murray
Director

siobhan murray
Director

Starflush Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

Starflush Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 677369. The registered office of the company is College House,, Rock Road,, Blackrock,, Co. Dublin which is also the principal place of business of the company. The principal activity of the company is that of a holding 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 year ended 31 October 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Revenue

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

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	-	25% Straight line
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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.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the financial year in which it is receivable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Starflush Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025 €	2024 €
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	3,067	-
	<u>3,067</u>	<u>-</u>
4. Income from investments	2025 €	2024 €
Dividends from subsidiary companies	28,000	-
	<u>28,000</u>	<u>-</u>
5. Employees		
The average monthly number of employees, including directors, during the financial year was 2.		
	2025 Number	2024 Number
Directors	2	2
	<u>2</u>	<u>2</u>
6. Property, plant and equipment		
	Motor vehicles	Total
	€	€
Cost		
At 1 November 2024	-	-
Additions	24,534	24,534
	<u>24,534</u>	<u>24,534</u>
At 31 October 2025	24,534	24,534
	<u>24,534</u>	<u>24,534</u>
Depreciation		
At 1 November 2024	-	-
Charge for the financial year	3,067	3,067
	<u>3,067</u>	<u>3,067</u>
At 31 October 2025	3,067	3,067
	<u>3,067</u>	<u>3,067</u>
Net book value		
At 31 October 2025	21,467	21,467
	<u>21,467</u>	<u>21,467</u>
7. Financial fixed assets		
	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 1 November 2024	105	105
Additions	153	153
	<u>258</u>	<u>258</u>
At 31 October 2025	258	258
	<u>258</u>	<u>258</u>
Net book value		
At 31 October 2025	258	258
	<u>258</u>	<u>258</u>
At 31 October 2024	105	105
	<u>105</u>	<u>105</u>

Starflush Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

8. Debtors	2025	2024
	€	€
Other debtors	100	100
Directors' current accounts (Note 13)	6,442	-
Taxation	1,637	-
	<u>8,179</u>	<u>100</u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to group undertakings	1,531	-
Taxation	1,956	1,531
Accruals	1,300	1,300
	<u>4,787</u>	<u>2,831</u>
10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Directors' loan accounts (Note 13)	-	105
	<u>-</u>	<u>105</u>
11. Income Statement	2025	2024
	€	€
At 1 November 2024	27,216	15,610
Profit for the financial year	30,235	11,606
	<u>57,451</u>	<u>27,216</u>
12. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 October 2025.		
13. Directors' transactions		
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Michael Murray	-	105
	<u>-</u>	<u>105</u>
14. Related party transactions		
The companies are related by common directors and shareholders.		
15. Events After the End of the Reporting Period		
There have been no significant events affecting the company since the financial year-end.		
16. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 19 February 2026.		