

Company Number: 738410

Stellar Events Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Stellar Events Limited
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Stellar Events Limited
DIRECTOR AND OTHER INFORMATION

Director	Aengus Mac A'Bhaird
Company Secretary	Domhnall Mac A'Bhaird
Company Number	738410
Registered Office and Business Address	53 Old Avenue Riverstown Glanmire Co Cork T45 EH94 Ireland
Accountants	Frances Hegarty & Co Chartered Accountants 2nd Floor, Sarsfield Hurling Club Riverstown Glanmire Co Cork T45 R243 Ireland
Bankers	Bank Of Ireland Midleton Co Cork

Stellar Events Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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 which comprise the Statement of Financial Position and the related notes:

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 Frances Hegarty & Co, (Chartered Accountants), all the company's accounting records and provided all the information, books and 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 financial year ended 31 March 2025."

Signed on behalf of the board

Aengus Mac A'Bhaird
Director

5 November 2025

Stellar Events Limited
STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	5	1,800	2,400
Tangible assets	6	19,953	21,562
		<u>21,753</u>	<u>23,962</u>
Current Assets			
Debtors	7	1,931	1,650
Cash at bank and in hand		1,207	4,723
		<u>3,138</u>	<u>6,373</u>
Creditors: amounts falling due within one year	8	<u>(17,770)</u>	<u>(24,953)</u>
Net Current Liabilities		<u>(14,632)</u>	<u>(18,580)</u>
Total Assets less Current Liabilities		<u>7,121</u>	<u>5,382</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	7,021	5,282
Shareholders' Funds		<u>7,121</u>	<u>5,382</u>

I as Director of Stellar Events 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) 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 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 micro companies' regime.

Approved by the board on 5 November 2025 and signed on its behalf by:

Aengus Mac A'Bhaird
Director

Stellar Events Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Stellar Events Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 738410. The registered office of the company is 53 Old Avenue, Riverstown, Glanmire, Co Cork, T45 EH94, 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 year ended 31 March 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 year, 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.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 0 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 20% Straight line
Motor vehicles	- 12.5% 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.

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.

Stellar Events Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

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.

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 year, 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.

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 tangible assets	4,672	4,059
Amortisation of goodwill	600	600
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

5. Intangible assets

	Goodwill	Total
	€	€
Cost		
At 1 April 2024	3,000	3,000
	<u> </u>	<u> </u>
At 31 March 2025	3,000	3,000
	<u> </u>	<u> </u>
Provision for diminution in value		
At 1 April 2024	600	600
Charge for financial year	600	600
	<u> </u>	<u> </u>
At 31 March 2025	1,200	1,200
	<u> </u>	<u> </u>
Net book value		
At 31 March 2025	1,800	1,800
	<u><u> </u></u>	<u><u> </u></u>
At 31 March 2024	2,400	2,400
	<u><u> </u></u>	<u><u> </u></u>

Stellar Events Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

6. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 April 2024	11,421	14,200	25,621
Additions	3,063	-	3,063
	<hr/>	<hr/>	<hr/>
At 31 March 2025	14,484	14,200	28,684
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2024	2,284	1,775	4,059
Charge for the financial year	2,897	1,775	4,672
	<hr/>	<hr/>	<hr/>
At 31 March 2025	5,181	3,550	8,731
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2025	9,303	10,650	19,953
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	9,137	12,425	21,562
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. Debtors

	2025	2024
	€	€
Taxation	510	-
Prepayments	1,421	1,650
	<hr/>	<hr/>
	1,931	1,650
	<hr/> <hr/>	<hr/> <hr/>

8. Creditors
Amounts falling due within one year

	2025	2024
	€	€
Taxation	-	963
Director's current account	12,220	9,940
Other creditors	4,350	12,850
Accruals	1,200	1,200
	<hr/>	<hr/>
	17,770	24,953
	<hr/> <hr/>	<hr/> <hr/>

9. Income Statement

	2025	2024
	€	€
At 1 April 2024	5,282	-
Profit for the financial year	1,739	5,282
	<hr/>	<hr/>
At 31 March 2025	7,021	5,282
	<hr/> <hr/>	<hr/> <hr/>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

11. Related party transactions

The company owes the Director €12,220 at the period ended 31st March 2025.

12. Post-Balance Sheet Events

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

Stellar Events Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 5 November 2025.