

Company Number: 687028

Stellar Corporate Housing Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Stellar Corporate Housing Limited

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Stellar Corporate Housing Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors are responsible for preparing the Directors' 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.

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 Irish Generally Accepted Accounting Practice (accounting standards 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.

Signed on behalf of the board

Ms. Lorena Fernandez Manzano
Director

29 January 2026

Ms. Camille Lis
Director

29 January 2026

Stellar Corporate Housing Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	12,070	-
Current Assets			
Debtors	7	596,356	437,691
Cash at bank and in hand		31,145	(9,584)
		627,501	428,107
Creditors: amounts falling due within one year	8	(331,457)	(289,476)
Net Current Assets		296,044	138,631
Total Assets less Current Liabilities		308,114	138,631
Creditors: amounts falling due after more than one year	9	(26,604)	(47,574)
Net Assets		281,510	91,057
Capital and Reserves			
Called up share capital presented as equity		-	-
Retained earnings	10	281,510	91,057
Shareholders' Funds	11	281,510	91,057

We as Directors of Stellar Corporate Housing 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 29 January 2026 and signed on its behalf by:

Ms. Lorena Fernandez Manzano
Director

Ms. Camille Lis
Director

Stellar Corporate Housing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of 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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

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

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:

Motor vehicles	-	15% 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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet 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 Profit and Loss Account.

2. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible assets	2,130	-
Loss on foreign currencies	747	2,001
	=====	=====

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

3. Interest payable and similar expenses	2025	2024
	€	€
Interest	<u>8,322</u>	<u>9,999</u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 6, (2024 - 6).

	2025	2024
	Number	Number
Administration	3	3
Director	3	3
	<u>6</u>	<u>6</u>

5. Tax on profit/(loss)

	2025	2024
	€	€

(a) Analysis of charge in the financial year

Current tax:

Corporation tax at 12.50% (2024 - 12.50%) (Note 5 (b))	<u>(1,525)</u>	<u>-</u>
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(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025	2024
	€	€
Profit/(loss) taxable at 12.50%	<u>188,928</u>	<u>(202,330)</u>
Profit/(loss) before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	23,616	(25,291)
Effects of:		
Depreciation in excess of capital allowances for period	44	-
Utilisation of tax losses	(13,978)	25,291
Previous year adjustment (losses carried back)	(11,207)	-
Current tax charge for the financial year (Note 5 (a))	<u>(1,525)</u>	<u>-</u>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

6. Tangible assets

	Motor vehicles	Total
	€	€
Cost		
At 1 July 2024	-	-
Additions	14,200	14,200
	<hr/>	<hr/>
At 30 June 2025	14,200	14,200
	<hr/>	<hr/>
Depreciation		
At 1 July 2024	-	-
Charge for the financial year	2,130	2,130
	<hr/>	<hr/>
At 30 June 2025	2,130	2,130
	<hr/>	<hr/>
Net book value		
At 30 June 2025	12,070	12,070
	<hr/> <hr/>	<hr/> <hr/>
7. Debtors	2025	2024
	€	€
Trade debtors	513,669	370,691
Taxation	12,687	-
Prepayments	70,000	67,000
	<hr/>	<hr/>
	596,356	437,691
	<hr/> <hr/>	<hr/> <hr/>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	49,236	32,285
Trade creditors	278,833	247,529
Taxation	3,388	9,662
	<hr/>	<hr/>
	331,457	289,476
	<hr/> <hr/>	<hr/> <hr/>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	26,604	47,574
	<hr/> <hr/>	<hr/> <hr/>
Loans		
Repayable in one year or less, or on demand	49,236	32,285
Repayable between one and two years	26,604	23,710
Repayable between two and five years	-	23,864
	<hr/>	<hr/>
	75,840	79,859
	<hr/> <hr/>	<hr/> <hr/>

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

10. Profit and loss account

	2025 €	2024 €
At 1 July 2024	91,057	293,387
Profit/(loss) for the financial year	190,453	(202,330)
At 30 June 2025	281,510	91,057

11. Reconciliation of movements in shareholders' funds

	2025 €	2024 €
Profit/(loss) for the financial year	190,453	(202,330)
Opening shareholders' funds	91,057	293,387
Closing shareholders' funds	281,510	91,057

12. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

13. Directors' remuneration

	2025 €	2024 €
Remuneration	133,404	123,046
Pension contributions	16,800	16,800
	150,204	139,846

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 29 January 2026.