

HAPPY HEN MOUNTAIN EGGS LIMITED
(DORMANT MICRO COMPANY)

Abridged Unaudited Financial Statements

For the Financial Year ended 31st August 2025

Company Registered Number 720991

HAPPY HEN MOUNTAIN EGGS LIMITED is a Micro company as defined by the Companies Act 2014.

HAPPY HEN MOUNTAIN EGGS LIMITED

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HAPPY HEN MOUNTAIN EGGS LIMITED

Directors and Other Information

Directors:	Paul Gallagher.
Secretary:	Zoe Gallagher.
Auditors	None
Accountant	Sandra Thompson, Riverview Business Assist, Unit G8, Riverview Business Park, Nangor Road, Dublin 12.
Tax Advisor - contact Anne Bradley	FDC Tax Department, 5 Castle Street, Carrick On Suir, Co Tipperary.
Registered Office	Cruagh Lane, Rathfarnham, Dublin 16.

Directors Responsibilities Statement.

HAPPY HEN MOUNTAIN EGGS LIMITED

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 the law the directors have 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 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 end of the financial year and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing the 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.

Prepare the financial statements on the going concern basis unless the business will not continue as a going concern.

The directors are responsible for ensuring that the company keeps adequate accounting records which correctly explain and record the transactions of the company, and which enable the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, and that those records enable them to ensure that the financial statements and Directors Report comply with the Companies Act 2014. The Directors are also responsible for safeguarding the assets of the company and 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 Balance Sheet and 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 FDC Accounts and Tax, all of the accounting records in relation to the company and provided all of the books and documents necessary for the compilation of the financial statements. The Financial Statements have been prepared on the basis of this paperwork and information given to FDC Accounts and Tax whom the directors of HAPPY HEN MOUNTAIN EGGS LIMITED have engaged to file their Financial Statements.

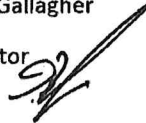
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31st August 2025.

In accordance with section 350 of the Companies Act 2014, we declare that HAPPY HEN MOUNTAIN EGGS LIMITED qualify for audit exemption and to this end our accounts are not audited.

Signed on behalf of the board.

Paul Gallagher

Director



15th December 2025

Zoe Gallagher

Secretary



15th December 2025

HAPPY HEN MOUNTAIN EGGS LIMITED

Accounting Report

In accordance with the engagement letter issued between HAPPY HEN MOUNTAIN EGGS LIMITED and FDC Accounts and Tax, and in order to assist you to fulfil your duties under the Companies Act 2014, I have prepared the abridged financial statements of the company for the financial year ended 31st August 2025 for your approval. The financial statements comprise the Balance Sheet and notes from the company's accounting records and information which I have been given. The company has not begun to trade so the accounting records are nil.

The report is made to the Board of Directors of HAPPY HEN MOUNTAIN EGGS LIMITED.

My work has been undertaken solely to prepare the abridged financial statements of HAPPY HEN MOUNTAIN EGGS LIMITED for your approval.

It is your duty to ensure that HAPPY HEN MOUNTAIN EGGS LIMITED has kept adequate accounting records, and it is your duty to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position, and profit of HAPPY HEN MOUNTAIN EGGS LIMITED. You state that HAPPY HEN MOUNTAIN EGGS LIMITED is exempt from the statutory audit requirement for the financial year ending 31st August 2025.

You have not engaged a chartered accountant to carry out an audit or a review of the abridged financial statement of HAPPY HEN MOUNTAIN EGGS LIMITED and therefore the accuracy or completeness of the accounting records or information given has not been audited and therefore an opinion is not being expressed, on the statutory abridged financial statements.

FDC Accounts and Tax
Castle Street, Carrick on Suir, Co. Tipperary

15th December 2025

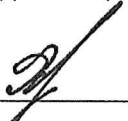
HAPPY HEN MOUNTAIN EGGS LIMITED
YEAR ENDED 31st August 2025
Balance Sheet

	<u>2025</u>
Fixed Assets	-
Current Assets	-
Creditors (within one year)	-
Net Current Assets	-
Total assets less current liabilities	-
Capital and Reserves	-

We the directors of HAPPY HEN MOUNTAIN EGGS 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 relation to Financial Statement so far as they are applicable to the company.
- (e) The company has relied on the specified exemption contained in section 352; 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.

Approved by the directors and signed on behalf of the board on 15th December 2025.



Paul Gallagher

Director



Zoe Gallagher

Director

Happy Hen Mountain Eggs Limited

Notes to the abridged financial statements

Financial year ended 31 August 2025

General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Cruagh Lane, Rathfarnham, Dublin 16

Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax. No Turnover as Company has not traded in the last financial year.

Taxation

The tax charge represents the liability calculated on current year's taxable profits. No Profits as Company has not traded,

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset.

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates. No Assets currently in Company

Tangible assets

Tangible assets are stated at cost less accumulated depreciation. No Depreciation as no assets currently held by company.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition. No stock currently held by Company

Financial instruments

A financial asset or financial liability is recognised when the entity becomes a party to the contractual obligations of the instrument. No current financial assets.

4. Appropriations of profit and loss account

No Profit for Financial Year ending 31st August 2025 as Company has not traded.