

**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
COMPANIES ACT 2014**

**Company Name: THE HAPPY TREE COMPANY
Company Number: 560856
Financial Year: YEAR ENDED 30 April 2025**

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

Loretta Martin
Director
Date: 19 December 2025

Nigel Tidbury
Secretary
Date: 19 December 2025

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Company Registration No. 560856 (Eire)

THE HAPPY TREE COMPANY LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

THE HAPPY TREE COMPANY LIMITED

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THE HAPPY TREE COMPANY LIMITED

DIRECTORS & OTHER INFORMATION

Directors

Loretta Martin

Nigel Tidbury

Secretary

Nigel Tidbury

Company number

560856

Registered office:

Sarsfield House, 7 Kennedy Road, Dunboyne, Co. Meath.

THE HAPPY TREE COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION
as at the 30 April 2025

	<u>2025 (€)</u>	<u>2024 (€)</u>
Fixed assets	0	0
Current assets	716	532
Creditors: amounts falling due within one year	(3,687)	(2,475)
Creditors: amounts falling due after one year	(69,534)	(73,583)
Total net assets	<u>(72,505)</u>	<u>(75,526)</u>
Capital and reserves		
Share capital	(100)	(100)
Profit and loss account	72,605	75,626
Shareholders' funds	<u>72,505</u>	<u>75,526</u>

We, as directors of The Happy Tree Company 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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, the 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 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 s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.

These financial statements have been prepared in accordance with FRS105, the financial reporting standard issued by the Financial Reporting Council and Companies Act 2014 provisions applicable to small entities regime.

Approved by the board and authorised for issue on 19th December 2025.

Loretta Martin
Director

Nigel Tidbury
Director

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THE HAPPY TREE COMPANY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

1. General Information

The Happy Tree Company Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 560856. The registered office and principal place of business of the company is Sarsfield House, 7 Kennedy Road, Dunboyne, County Meath.

2. Accounting policies

Accounting convention:

The financial statements are prepared on a going concern basis, in accordance with the historical cost convention and in euro, the functional currency of the company.

The financial reporting framework that has been applied in preparing the financial statements is the Companies Act 2014 and FRS 105, the financial reporting standard applicable to micro-entities issued by the Financial Reporting Council.

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.

3. Creditors: amounts falling due after one year

The company has an outstanding loan of €69,534 from Nigel Tidbury. The loan is unsecured, non-interest bearing and payable on demand.

4. Share capital of the company

	<u>2025 (€)</u>	<u>2024 (€)</u>
Authorized equity		
100,000 Ordinary shares of €1 each	100,000	100,000
Allotted, called up and fully paid equity		
100 ordinary shares of €1 each	100	100

5. Appropriation of Income Statement

	<u>2025 (€)</u>	<u>2024 (€)</u>
At the beginning of the year	(75,626)	(77,498)
Profit / (Loss) for the year	3,021	1,871
At the end of the year	(72,605)	(75,626)

6. Post-Balance Sheet Events

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

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 19th December 2025.