

Hog Heaven Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Hog Heaven Limited
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Hog Heaven Limited
DIRECTORS AND OTHER INFORMATION

Directors	Declan O'Gorman Eileen O'Gorman
Company Secretary	Declan O'Gorman
Company Number	244990
Registered Office	Xeinadin Group Building 1 Swift Square Northwood Park Dublin 9
Business Address	84 Monastery Road Clondalkin Dublin 22 Ireland
Accountants	Xeinadin Building 1 Swift Square Northwood Park Dublin 9
Bankers	Allied Irish Bank 9 Terenure Road Rathgar Dublin 6

Hog Heaven Limited BALANCE SHEET

as at 31 March 2025

	2025	2024
	€	€
Fixed Assets	7,143	9,998
Current assets	3,498	2,773
Prepayments and accrued income	4,356	4,356
Creditors: amounts falling due within one year	(65,420)	(65,576)
Net Current Liabilities	(57,566)	(58,447)
Total Assets less Current Liabilities	(50,423)	(48,449)
Creditors: amounts falling due after more than one year	(4,537)	(14,738)
Accruals and deferred income	(4,799)	(4,830)
Net Liabilities	(59,759)	(68,017)
Capital and Reserves	(59,759)	(68,017)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Hog Heaven 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,

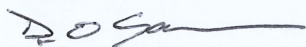
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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,

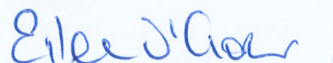
(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 30 January 2026 and signed on its behalf by:

Declan O'Gorman
Director



Eileen O'Gorman
Director



Hog Heaven Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Hog Heaven Limited is a company limited by shares incorporated in Ireland. Xeinadin Group, Building 1, Swift Square, Northwood Park, Dublin 9 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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's financial statements.

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.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the invoice value of goods and services supplied by the company, exclusive of value added tax and trade discounts.

Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation.

Depreciation is provided on tangible fixed assets and investment property, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to tangible fixed assets are as follows:

Long leasehold property	-	3% Straight line
Fixtures, fittings and equipment	-	20% Straight Line

Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at transaction price (including transaction costs) less impairment losses for bad and doubtful debts.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Borrowing costs

Borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at transaction price (including transaction costs).

Hog Heaven Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution plans. Short term benefits, including holiday pay and other non-monetary benefits, are recognised as an expense in the period in which the service is received.

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Profit and Loss Account in the period to which they relate.

Ordinary share capital

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

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
Loss brought forward	(68,217)	(65,072)
Profit/(loss) for the financial year	8,258	(3,145)
Loss carried forward	(59,959)	(68,217)

4. Going concern

The company has negative reserves of €59,759 at the year end (2024: €68,017 Negative). The directors recognise the negative reserves of the company however the company generated a profit in the year 31/03/2025. The directors have agreed to support the company should the need arise and for this reason going concern is not considered an issue.

5. Controlling interest

The company is controlled jointly by Declan O'Gorman and Eileen O'Gorman.

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 of directors on 30 January 2026.