

Company registration number 472752 (Eire)

**EGGHEAD LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

# EGGHEAD LIMITED

## CONTENTS

---

	<b>Page</b>
Directors' declaration	1
Balance sheet	2 - 3
Notes to the financial statements	4 - 8

---

# EGGHEAD LIMITED

## DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

---

In relation to the financial statements set out on pages 2 to 8:

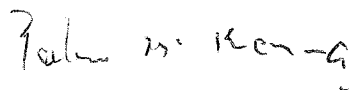
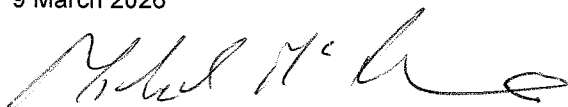
- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to DBA Accountants Limited, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 30 June 2025.

On behalf of the board

Michael McKenna  
Director

Pauline McKenna  
Director

9 March 2026



# EGGHEAD LIMITED

## BALANCE SHEET

AS AT 30 JUNE 2025

		2025		2024	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Intangible assets			-		-
Tangible assets	5		246,059		267,759
<b>Current assets</b>					
Stocks	6	27,375		9,080	
Debtors	7	57,659		46,238	
Cash at bank and in hand		129,952		175,254	
		<u>214,986</u>		<u>230,572</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(106,824)</u>		<u>(126,822)</u>	
<b>Net current assets</b>			108,162		103,750
<b>Total assets less current liabilities</b>			<u>354,221</u>		<u>371,509</u>
<b>Creditors: amounts falling due after more than one year</b>	8		(11,278)		(30,611)
<b>Provisions for liabilities</b>			<u>1,029</u>		<u>(296)</u>
<b>Net assets</b>			<u>343,972</u>		<u>340,602</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			4		4
Share premium account			9,998		9,998
Profit and loss reserves	10		<u>333,970</u>		<u>330,600</u>
<b>Total equity</b>			<u>343,972</u>		<u>340,602</u>

# EGGHEAD LIMITED

## BALANCE SHEET (CONTINUED)

**AS AT 30 JUNE 2025**

---

We, as directors of Egghead Limited, state that:

(a) The company is availing itself of the exemption from audit 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) The directors acknowledge the obligations of the company, under the Companies Act 2014:

(i) 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

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

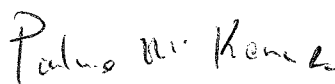
(e) The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 9 March 2026 and are signed on its behalf by:

Michael McKenna  
Director

Pauline McKenna  
Director



# EGGHEAD LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2025

---

#### 1 Accounting policies

##### Company information

Egghead Limited is a limited company domiciled and incorporated in Eire. The registered office is 27 North Road, Monaghan, Co. Monaghan and its company registration number is 472752. The principal activity of the company continues to be that of egg production.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover represents amounts receivable for goods net of trade discounts.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Buildings Freehold	4% Straight Line
Plant and machinery	12.5% Straight Line
Fixtures, fittings & equipment	12.5% Straight Line
Motor vehicles	12.5% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

#### 1.5 Stocks

Stocks are stated at the lower of cost and net realisable value. Cost comprises direct expenses incurred in bringing the birds to their point of lay stage and then appreciated / depreciated over the term of their life cycle.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

# EGGHEAD LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

---

### 1 Accounting policies

(Continued)

#### 1.6 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets are classified into specific categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

#### 1.8 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

##### **Deferred tax**

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences. Deferred tax assets are recognised to the extent they are regarded as recoverable.

#### 1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# EGGHEAD LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 1 Accounting policies

(Continued)

#### 1.11 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to profit or loss so as to produce a constant periodic rate of interest on the remaining balance of the liability.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	2	2

### 3 Operating profit

	2025 €	2024 €
Operating profit for the year is stated after charging:		
Depreciation of owned tangible fixed assets	26,899	27,570

### 4 Directors' & connected parties remuneration

	2025 €	2024 €
Remuneration for qualifying services	37,001	37,533
Company pension contributions to defined contribution schemes	100,000	-
	137,001	37,533

# EGGHEAD LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

### 5 Tangible fixed assets

	Buildings Freehold	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	€	€	€	€	€
<b>Cost</b>					
At 1 July 2024	292,533	134,237	570	3,594	430,934
Additions	5,200	-	-	-	5,200
At 30 June 2025	297,733	134,237	570	3,594	436,134
<b>Depreciation and impairment</b>					
At 1 July 2024	113,370	45,724	570	3,513	163,176
Depreciation charged in the year	11,909	14,910	-	80	26,899
At 30 June 2025	125,277	60,634	570	3,594	190,075
<b>Carrying amount</b>					
At 30 June 2025	172,456	73,603	-	-	246,059
At 30 June 2024	179,165	88,513	-	81	267,759

### 6 Stocks

	2025 €	2024 €
Finished goods and goods for resale	27,375	9,080

There is no material difference between the replacement cost of stocks and their balance sheet amounts.

### 7 Debtors

Amounts falling due within one year:	2025 €	2024 €
Trade debtors	54,571	43,401
Corporation tax recoverable	468	-
Other debtors	1,753	1,753
Prepayments	867	1,084
	57,659	46,238

# EGGHEAD LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

### 8 Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	45,493	64,911
Corporation tax	-	2,274
Other taxation and social security	410	455
Other creditors including tax and social insurance	60,921	59,182
	<u>106,824</u>	<u>126,822</u>

### 9 Creditors: amounts falling due after more than one year

	2025	2024
Notes	€	€
Obligations under finance leases	11,278	30,611
	<u>11,278</u>	<u>30,611</u>

### 10 Profit and loss reserves

	2025	2024
	€	€
At the beginning of the year	330,600	152,015
Profit for the year	3,370	178,585
	<u>333,970</u>	<u>330,600</u>

### 11 Directors' transactions

#### Loans to/(from) directors

Transactions in relation to loans with directors during the year are outlined in the table below:

Description	%	Opening	Amounts	Closing
	Rate	balance	repaid	balance
		€	€	€
Michael McKenna - Repayable on Demand	-	(30,360)	(1,739)	(32,099)
Ciaran McKenna - Repayable on Demand	-	(6,489)	-	(6,489)
		<u>(36,849)</u>	<u>(1,739)</u>	<u>(38,588)</u>

### 12 Approval of financial statements

The directors approved the financial statements on 9 March 2026.