

HAPPY BUGS ZOO LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

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HAPPY BUGS ZOO LIMITED
COMPANY INFORMATION
for the financial year ended 31 July 2025

DIRECTORS

Adrian Raileanu
Diana Raileanu

SECRETARY

Diana Raileanu

REGISTERED OFFICE

13 The Park
The Paddocks
Hansfield
D15 K28W
Dublin
Ireland

COMPANY NUMBER

747625

CHARTERED ACCOUNTANTS

Lizdan Business Services Limited t/a Kinore
Ground Floor
71 Baggot Street Lower
Dublin
D02 P593
Ireland

BANKERS

Bank of Ireland
Blanchardstown
Dublin 15
Ireland

HAPPY BUGS ZOO LIMITED

BALANCE SHEET

As at 31 July 2025

	31.07.2025	31.07.2024
	€	€
Fixed assets	870	1,598
Current assets	4,656	3,568
Prepayments and accrued income	-	39
Creditors: amounts falling due within one year	(12,746)	(7,793)
Net current liabilities	(8,090)	(4,186)
Total assets less current liabilities	(7,220)	(2,588)
Accruals and deferred income	(1,323)	(1,701)
Net liabilities	(8,543)	(4,289)
Capital and reserves	(8,543)	(4,289)

We, as directors of Happy Bugs Zoo Limited, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- We acknowledge the Company's obligations under the Companies Act 2014 and 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 the micro companies regime.

The financial statements of Happy Bugs Zoo Limited (registered number: 747625) were approved and authorised for issue by the Board of Directors on 09 February 2026 and were signed on its behalf by:



Diana Raileanu
Director



Adrian Raileanu
Director

HAPPY BUGS ZOO LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial period, unless otherwise stated.

General information and basis of accounting

Happy Bugs Zoo Limited (registered number 747625) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 13 The Park, The Paddocks, Hansfield, D15 K28W, Dublin, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Happy Bugs Zoo Limited is considered to be Euro because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors note that the business has net liabilities of €8,543. The Company is supported through loans from the directors. The directors have confirmed that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the directors will continue to support the Company. Given the current position, the directors believe that any foreseeable debts can be met for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Fixtures and fittings	3 years straight line
Other property, plant and equipment	3 years straight line

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

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.

HAPPY BUGS ZOO LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 July 2025

Trade and other debtors

Trade and other debtors are measured initially at transactions price 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

Cash and cash equivalents

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 creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are measured initially at transactions price 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.

Ordinary share capital

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

2. Appropriation of profit and loss

	Profit and loss account
	€
At 29 August 2023	-
Loss for the financial period	(5,289)
Total comprehensive loss	<u>(5,289)</u>
At 31 July 2024	<u>(5,289)</u>
At 01 August 2024	(5,289)
Loss for the financial year	(4,254)
Total comprehensive loss	<u>(4,254)</u>
At 31 July 2025	<u><u>(9,543)</u></u>