

**Registration Number 675174**

**Healthy Bake Ltd**  
**Abridged accounts**  
**for the year ended 31 July 2025**

# Healthy Bake Ltd

## Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Statement of Directors' Responsibilities	<b>2</b>
Abridged balance sheet	<b>3 - 4</b>
Notes to the abridged financial statements including Statement of Accounting Policies	<b>5 - 7</b>

## Healthy Bake Ltd

### Directors and other information

Directors	Timea Kovacs Tamas Orban
Secretary	Timea Kovacs
Company number	675174
Registered office	Clonalis Road Castlerea Co. Roscommon
Accountants	Bernard J Morahan Chartered Accountants Ballinagare Castlerea Co Roscommon
Business address	Clonalis Road Castlerea Co. Roscommon
Bankers	Permanent tsb 41 Main Street Roscommon Co Roscommon

## Healthy Bake Ltd

### Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

#### General Responsibilities

The directors are responsible for preparing the Annual 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 in accordance with Irish Generally Accepted Accounting Practice ("Irish GAAP"). 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

- 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.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure the financial statements and directors report comply with the Companies Act 2014 and enable them to ensure that the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

**Timea Kovacs**  
Director

**Tamas Orban**  
Director

**Date:**

**Healthy Bake Ltd**

**Abridged balance sheet  
as at 31 July 2025**

		2025		2024	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		7,318		8,833
<b>Current assets</b>					
Stocks		7,250		12,000	
Cash at bank and in hand		6,890		2,337	
		<u>14,140</u>		<u>14,337</u>	
<b>Creditors: amounts falling due within one year</b>	4	(18,247)		(19,945)	
<b>Net current liabilities</b>			(4,107)		(5,608)
<b>Total assets less current liabilities</b>			<u>3,211</u>		<u>3,225</u>
<b>Net assets</b>			<u>3,211</u>		<u>3,225</u>
<b>Capital and reserves</b>					
Called up share capital	5		100		100
Profit and loss account			3,111		3,125
<b>Equity shareholders' funds</b>			<u>3,211</u>		<u>3,225</u>

We as directors of Healthy Bake Ltd, 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 been 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, 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 14 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;

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 Statement have been properly prepared in accordance with s.353 Companies Act 2014.

**The notes on pages 5 to 7 form an integral part of these financial statements.**

**Healthy Bake Ltd**

On behalf of the board

**Timea Kovacs**  
**Director**

**Tamas Orban**  
**Director**

## Healthy Bake Ltd

### Notes to the abridged financial statements for the year ended 31 July 2025

#### 1. Statement of accounting policies

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

##### 1.1. Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and published by the Institute of Certified Public Accountants in Ireland and the Companies Act 2014.

##### 1.2. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### 1.3. Tangible fixed assets and depreciation

###### Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	15% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line

##### 1.4. Stock

Stock is valued at the lower of cost and net realisable value.

##### 1.5. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

#### 2. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/07/25	01/08/24
Timea Kovacs	100	100
Tamas Orban	-	-

Timea Kovacs and Tamas Orban retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

Healthy Bake Ltd

Notes to the abridged financial statements  
for the year ended 31 July 2025

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3. Fixed assets	<b>Tangible fixed assets</b>	
	€	
<b>Cost</b>		
At 1 August 2024		12,127
At 31 July 2025		12,127
<b>Depreciation</b>		
At 1 August 2024		3,294
Charge for year		1,515
At 31 July 2025		4,809
<b>Net book values</b>		
At 31 July 2025		7,318
At 31 July 2024		8,833
		<u>8,833</u>
		<u>8,833</u>
<b>4. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
<i>Loans &amp; other borrowings</i>		
Bank loan	12,978	18,989
<i>Other creditors</i>		
Directors' accounts	3,745	-
Accruals and deferred income	903	600
<i>Taxation creditors</i>		
PAYE/PRSI	474	356
VAT	147	-
	<u>18,247</u>	<u>19,945</u>
	<u>18,247</u>	<u>19,945</u>
<b>5. Share capital</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1 each	100	100
	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>

**Healthy Bake Ltd**

**Notes to the abridged financial statements  
for the year ended 31 July 2025**

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**6. Accounting Periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**7. Approval of financial statements**

The board of directors approved these financial statements for issue on .