

**Company
Number:
488519**

Citrus Orange Limited

Unaudited Abridged Financial Statements

for the period from 1st September 2024 to 31st August 2025

CITRUS ORANGE LIMITED

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CITRUS ORANGE LIMITED

ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Acts 2014. They comply with the Financial Reporting Standard FRS 105, for Micro Entities of the Accounting Standards Board. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Computer Equipment	12.5% Straightline
Fixtures, fittings and equipment	12.5% Straightline

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

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ABRIDGED BALANCE SHEET

as at 31 August 2025

	Notes	As At 31/8/2025	As At 31/8/2024
Fixed Assets			
Tangible Assets		-	4,547
Current Assets			
Debtors		500	0
Other debtors & prepayments		-	-
Directors loan from company		-	1,371
Cash at Hand & in Bank		-	416
		500	1,787
Creditors			
Amounts falling due within one year		-	1
Directors loan		-	-
Accruals		400	400
Taxation		-	160
Net Current Assets / (Liabilities)		<u>100</u>	<u>1,228</u>
Total Assets less Current Liabilities		<u>100</u>	<u>5,775</u>
Capital & Reserves			
Called up share capital	2	100	100
Profit & Loss this year	-	5,676	3,614
Retained Profit		<u>5,675</u>	<u>9,289</u>
Shareholders' Funds		<u>100</u>	<u>5,775</u>

We, as directors of Citrus Orange Limited, state that:

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

- (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
- (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.

On behalf of the board

[Thomas Murphy](#)
Thomas Murphy
Director

Date: 31 January 2026

[Kevin Murphy](#)
Kevin Murphy
Secretary

Date:

31 January 2026

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the period from 1st September 2024 to 31 August 2025

