

ORANERIN HEALTHCARE LIMITED

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FROM DATE OF INCORPORATION TO THE
PERIOD ENDED 30TH JUNE 2025**



Loughlin & Co
Accountants & Statutory Auditors

ORANERIN HEALTHCARE LIMITED

TABLE OF CONTENTS

<u>Contents</u>	<u>Page</u>
Directors and Other Information	1
Directors Responsibilities Statement	2
Abridged Balance Sheet	3 - 4
Abridged Notes forming part of the Financial Statements	5 - 6

ORANERIN HEALTHCARE LIMITED

DIRECTORS AND OTHER INFORMATION

Directors

Dave Watterson
Christine Watterson

Secretary

Dave Watterson

Company Number

768121

Registered Office

1 Blackberry Way
Craughwell
Galway
H91 KDK1

Accountants

Loughlin & Company
Unit 9a
Howley Square
Oranmore
Co Galway

ORANERIN HEALTHCARE LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Director's Report and the financial statements in accordance with 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 statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 105 The Financial Reporting Standard applicable to the Micro-Entities Regime. 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. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- 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 these standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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 that the financial statements and directors' report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 4 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 judgements 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 Loughlin and Company, 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 the transactions of the company for the year ended 30th June 2025.

On behalf of the board

Dave Watterson

Director

Christine Watterson

Director

DATE 12th March 2026

ORANERIN HEALTHCARE LIMITED**ABRIDGED BALANCE SHEET AS AT 30TH JUNE 2025**

	2025	
	€	€
Called up share capital not paid		-
Fixed Assets		7,166
Current Assets	3,305	
Prepayments and accrued income	-	
Creditors: amounts falling due within one year	<u>(20,328)</u>	
Net current (liabilities)/assets		(17,023)
Total assets less current liabilities		<u>(9,857)</u>
Creditors: amounts falling due after more than one year		-
Provision for liabilities		-
Accruals and deferred income		(1,750)
		<u><u>(11,607)</u></u>
Capital and reserves		<u><u>(11,607)</u></u>

ORANERIN HEALTHCARE LIMITED

ABRIDGED BALANCE SHEET (CONT.) AS AT 30TH JUNE 2025

We as Directors of Oranerin Healthcare 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 is complied with;
- c) No notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company; and
- 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 the 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; 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.

On behalf of the board

Dave Watterson

Director

Christine Watterson

Director

DATE *12th March 2026*

ORANERIN HEALTHCARE LIMITED

ABRIDGED NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

1. GENERAL INFORMATION

The company's registered office is 1 Blackberry Way, Craughwell, Galway. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 768121.

2. ACCOUNTING POLICIES

The significant accounting policies adopted by the Company and applied consistently are as follows:

Basis of Accounting

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, as promulgated by the Institute of Incorporated Public Accountants including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - FRS 105' and the Companies Act 2014.

Currency

The financial statements are presented in Euro, which is the company's functional and presentation currency and is denoted by the symbol '€'.

Turnover

Turnover represents net sales to customers and excludes value Added Tax.

Tangible Fixed Assets and Depreciation

(i) Cost

Tangible fixed assets are recorded at historical cost, less accumulated depreciation. In accordance with Section 20 of FRS 1015, interest costs are not capitalised.

(ii) Depreciation

Depreciation is provided on tangible fixed assets on a straight line basis, so as to write off the cost of tangible fixed assets over their estimated useful economic lives as follows:

Computer Equipment	-	12.5% Straight Line
Plant & Equipment	-	12.5% Straight Line

Taxation

The charge for taxation is based on the profit for the period and is calculated with reference to the tax rates

Dividends

Dividends to the company's equity shareholders (holders of ordinary shares) are recognised as a liability of the company when approved by the company's shareholders.

ORANERIN HEALTHCARE LIMITED

**ABRIDGED NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025**

3. MOVEMENT ON PROFIT AND LOSS RESERVES	2025
	€
Profit and loss reserves at 19th July 2024	-
(Loss)/Profit for the Financial Year	(11,609)
Profit and loss reserves at 30th June 2025	<u>(11,609)</u>

4. APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the financial statements on the 12th March 2026.