

Company Number: 764334

Orbital Developments Limited

**Date of Incorporation
20 May 2024**

**Abridged Unaudited Financial Statements
for the financial period ended 30 June 2025**

Orbital Developments Limited

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Orbital Developments Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period ended 30 June 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then 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 those 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to OnePlus Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period ended 30 June 2025."

Signed on behalf of the board

Mr Tadgh McCauley
Director

15 December 2025

Orbital Developments Limited

BALANCE SHEET

as at 30 June 2025

	Notes	Jun 25 €
Current Assets		
Debtors	7	(167)
Cash at bank and in hand		42,176
		<hr/>
		42,009
Creditors: amounts falling due within one year	8	(8,863)
		<hr/>
Net Current Assets		33,146
		<hr/>
Total Assets less Current Liabilities		33,146
		<hr/> <hr/>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		33,046
		<hr/>
Shareholders' Funds		33,146
		<hr/> <hr/>

I as Director of Orbital Developments 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 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) I 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of the Companies Act 2014 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 and the small companies' regime.

Approved by the board on 15 December 2025 and signed on its behalf by:

Mr Tadgh McCauley
Director

Orbital Developments Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS
as at 30 June 2025

	Retained earnings	Total
	€	€
Profit for the financial period	33,046	33,046
At 30 June 2025	33,046	33,046

Orbital Developments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 30 June 2025

1. General Information

Orbital Developments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 764334. The registered office of the company is 61 Torcaill, Portmarnock, Dublin, Ireland. Specialised construction activities. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

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

Trade and other debtors

Trade and other debtors are initially recognised at fair value 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.

Trade and other creditors

Trade and other creditors are initially recognised at fair value 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.

Taxation

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

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 14 month period ended 30 June 2025.

Date company was incorporated:

20 May 2024

4. Statement on previous periods

The company did not present financial statements for previous periods.

Orbital Developments Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ended 30 June 2025

5. Employees

The average monthly number of employees, including director, during the financial period was 1, (Apr 24 - 0).

	Jun 25 Number
Director	1

6. Tax on profit

**Jun 25
€**

Analysis of charge in the financial period

Current tax:

Corporation tax at 12.50%

4,721

7. Debtors

**Jun 25
€**

Other debtors

100

Director's current account

(267)

(167)

8. Creditors

Amounts falling due within one year

**Jun 25
€**

Trade creditors

368

Taxation

8,495

8,863

9. Profit and loss account

**Jun 25
€**

At 1 May 2024

-

Profit for the financial period

33,046

At 30 June 2025

33,046

10. Capital commitments

The company had no material capital commitments at the financial period-ended 30 June 2025.

11. Director's remuneration

**Jun 25
€**

Remuneration

36,015

12. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 15 December 2025.