

Company registration number 761381 (Republic of Ireland)

**ORCA HEALTHCARE LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

# ORCA HEALTHCARE LIMITED

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# ORCA HEALTHCARE LIMITED

## DIRECTORS' RESPONSIBILITIES STATEMENT

***FOR THE PERIOD ENDED 28 FEBRUARY 2025***

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The directors are responsible for preparing the Directors' 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 that law, the directors have 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 (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. 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 at the financial year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 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.

On behalf of the board

Mark Wilson  
**Director**

Niall Duggan  
**Director**

28 November 2025

# ORCA HEALTHCARE LIMITED

## STATEMENT OF FINANCIAL POSITION

AS AT 28 FEBRUARY 2025

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	Notes	2025 €	€
<b>Fixed assets</b>			
Financial assets	4		663,038
<b>Current assets</b>			
Debtors	5	31	
Cash at bank and in hand		130	
		<u>161</u>	
<b>Creditors: amounts falling due within one year</b>	6	(206,986)	
<b>Net current liabilities</b>			<u>(206,825)</u>
<b>Total assets less current liabilities</b>			456,213
<b>Creditors: amounts falling due after more than one year</b>	7		<u>(403,255)</u>
<b>Net assets</b>			<u>52,958</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity	8		31
Profit and loss reserves	9		<u>52,927</u>
<b>Total equity</b>			<u>52,958</u>

# ORCA HEALTHCARE LIMITED

## STATEMENT OF FINANCIAL POSITION (CONTINUED)

**AS AT 28 FEBRUARY 2025**

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We, as directors of Orca Healthcare Limited, state that:

(a) The company is availing itself of the exemption from audit 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 359 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) The directors acknowledge the obligations of the company, under the Companies Act 2014:

(i) 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 period; and

(ii) to otherwise comply with the provisions of this Act 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 28 November 2025 and are signed on its behalf by:

Mark Wilson  
**Director**

Niall Duggan  
**Director**

# ORCA HEALTHCARE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 28 FEBRUARY 2025

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#### 1 Accounting policies

##### Company information

Orca Healthcare Limited is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is 3 Deer Park Close, Castleknock, Dublin 15, D15 RHW4 and its company registration number is 761381.

##### 1.1 Reporting period

These financial statements are from date of incorporation 8 April 2024 to 28 February 2025, the financial year end going forward will be 28 February.

##### 1.2 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

##### 1.3 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.4 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

An associate is an entity, being neither a subsidiary nor a joint venture, in which the company holds a long-term interest and where the company has significant influence. The company considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.

Entities in which the company has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

##### 1.5 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 current liabilities.

# ORCA HEALTHCARE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 28 FEBRUARY 2025

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### 1 Accounting policies

(Continued)

#### 1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

#### 1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the period was:

	<b>2025 Number</b>
Total	-

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# ORCA HEALTHCARE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 28 FEBRUARY 2025

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<b>3</b>	<b>Interest receivable and similar income</b>	<b>2025</b>
		<b>€</b>
	Interest receivable and similar income includes the following:	
	Income from shares in group undertakings	60,000
		<u>60,000</u>
<b>4</b>	<b>Financial assets</b>	<b>2025</b>
		<b>€</b>
	Shares in group undertakings	663,038
		<u>663,038</u>
	<b>Movements in fixed asset investments</b>	
		<b>Shares in</b>
		<b>subsidiaries</b>
		<b>€</b>
	<b>Cost or valuation</b>	
	At 1 April 2024	-
	Additions	663,038
	At 28 February 2025	<u>663,038</u>
	<b>Carrying amount</b>	
	At 28 February 2025	<u>663,038</u>
<b>5</b>	<b>Debtors</b>	<b>2025</b>
		<b>€</b>
	<b>Amounts falling due within one year:</b>	
	Prepayments	31
		<u>31</u>
<b>6</b>	<b>Creditors: amounts falling due within one year</b>	<b>2025</b>
		<b>€</b>
	Amounts owed to credit institutions	37,544
	Other creditors including tax and social insurance	167,192
	Accruals	2,250
		<u>206,986</u>

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# ORCA HEALTHCARE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 28 FEBRUARY 2025

### 7 Creditors: amounts falling due after more than one year

2025  
€

Amounts owed to credit institutions 403,255

### 8 Called up share capital

	2025 Number	2025 €
<b>Ordinary share capital Issued and fully paid</b>		
Ordinary shares of €1 each	30	30
"A" ordinary shares of €1 each	1	1
	<u>31</u>	<u>31</u>

### 9 Profit and loss reserves

2025  
€

At the beginning of the period -

Adjusted balance -

Profit for the period 52,927

At the end of the period 52,927

### 10 Events after the reporting date

There were no post reporting date events which require disclosure.

### 11 Related party transactions

The following related parties were identified during the period:

Herboristerie Limited, a company with common directors and shareholders  
Orra Health Limited, a company with common directors and shareholders  
Acoady Limited, a company with common directors and shareholders  
Confio Limited, a company with common directors and shareholders  
Mark Wilson, director

Included in creditors at the period end is balance owing to related companies totalling €167,162 and balance owing to director €30.

### 12 Approval of financial statements

The directors approved the financial statements on 28 November 2025.