



Company Number: 653449

Orchid Property Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Orchid Property Holdings Limited
CONTENTS

	Page
Statement of Financial Position	3
Notes to the Financial Statements	4 - 7

Orchid Property Holdings Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	239,239	239,240
Financial assets	6	100	100
Current Assets			
Receivables	7	555,988	38,907
Cash and cash equivalents		204	580,247
		556,192	619,154
Net Current Assets		556,192	619,154
Total Assets less Current Liabilities		795,531	858,494
Payables:			
amounts falling due after more than one year	8	(851,828)	(914,791)
Net Liabilities		(56,297)	(56,297)
Equity			
Called up share capital presented as equity		100	100
Retained earnings		(56,397)	(56,397)
Equity attributable to owners of the company		(56,297)	(56,297)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Orchid Property Holdings 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 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) 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 financial year 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 10 November 2025 and signed on its behalf by:

Derek Saunders
Director

Joanne Saunders
Director

Orchid Property Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Orchid Property Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 653449. The registered office of the company is College House, 71/73 Rock Road Intake, Blackrock, Dublin which is also the principal place of business of the company. The principal activity of this company is property investment. 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 year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

Orchid Property Holdings Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

Trade and other receivables

Trade and other receivables 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.

Cash and cash equivalents

Cash and Cash Equivalents include cash at bank, cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Related parties

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees, providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. 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 temporary 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. This is based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Ordinary share capital

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

3. Income from investments	2025	2024
	€	€
Profit on disposal of investments	-	7,507
	<u> </u>	<u> </u>
4. Employees		
The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).		
	2025	2024
	Number	Number
Directors	2	2
	<u> </u>	<u> </u>

Orchid Property Holdings Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

5. Property, plant and equipment	Investment properties	Total
	€	€
Cost or Valuation		
At 1 July 2024	239,240	239,240
Revaluation	(1)	(1)
	<u>239,239</u>	<u>239,239</u>
At 30 June 2025		
Depreciation		
At 1 July 2024	-	-
	<u>-</u>	<u>-</u>
At 30 June 2025		
Carrying amount		
At 30 June 2025	239,239	239,239
	<u>239,240</u>	<u>239,240</u>
At 30 June 2024		
6. Financial fixed assets	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 30 June 2025	100	100
	<u>100</u>	<u>100</u>
Carrying amount		
At 30 June 2025	100	100
	<u>100</u>	<u>100</u>
At 30 June 2024		
7. Receivables	2025	2024
	€	€
Amounts owed by group undertakings	555,988	38,907
	<u>555,988</u>	<u>38,907</u>
8. Payables	2025	2024
Amounts falling due after more than one year	€	€
Directors' loan accounts	851,828	914,791
	<u>851,828</u>	<u>914,791</u>
9. Income Statement	2025	2024
	€	€
At 1 July 2024	(56,397)	(63,877)
Profit for the financial year	-	7,480
	<u>(56,397)</u>	<u>(56,397)</u>
At 30 June 2025		
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 June 2025.		

Orchid Property Holdings Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

11. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Derek Saunders	851,828	914,791

12. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

13. Events After the End of the Reporting Period

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 November 2025.