

Company registration number: **548979**

Atom Property Holdings Limited
Unaudited Abridged Financial Statements
for the year ended 31 December 2025

Atom Property Holdings Limited

Balance Sheet

31 December 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	6	298,922	298,922
Current assets			
Debtors	7	(46,542)	(44,441)
Cash at bank and in hand		83,689	73,758
		<u>37,147</u>	<u>29,317</u>
Creditors: amounts falling due within one year	8	<u>(34,473)</u>	<u>(28,553)</u>
Net current assets		<u>2,674</u>	<u>764</u>
Total assets less current liabilities		<u>301,596</u>	<u>299,686</u>
Creditors: amounts falling due after more than one year	9	<u>(299,390)</u>	<u>(299,390)</u>
Net assets		<u>2,206</u>	<u>296</u>
Capital and reserves			
Called up share capital presented as equity		3	3
Profit and loss account		2,203	293
Shareholders funds		<u>2,206</u>	<u>296</u>

We, as directors of Atom 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 section 358 of the Companies Act 2014 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 obligations of the company 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 financial statements so far as they are applicable to the company.

We, as directors of Atom Property Holdings Limited state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the

Atom Property Holdings Limited

Balance Sheet (continued)

31 December 2025

benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on 8 January 2026, and are signed on behalf of the board by:

BARRY O'DONNELL

Barry O'Donnell

Director

WILLIE GALVIN

Willie Galvin

Director

Company registration number: 548979

Atom Property Holdings Limited

Notes to the Financial Statements

Year ended 31 December 2025

1 General information

Atom Property Holdings Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 548979 and the address of the registered office is Unit 50, Northwood Court, Santry, Dublin 9, Dublin, D09TR68, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods and services supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

TANGIBLE ASSETS

Tangible assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

Atom Property Holdings Limited

Notes to the Financial Statements (continued)

Year ended 31 December 2025

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land and buildings 0%

4 Average number of employees

The average number of persons employed by the company during the year was 1 (2024: 1).

5 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	296	1,071
Profit/(loss) for the financial year	1,907	(778)
At end of year	<u>2,203</u>	<u>293</u>

6 Tangible assets

	Land and buildings
	€
Cost	
At 1 January 2025 and 31 December 2025	<u>298,922</u>
Depreciation	
At 1 January 2025 and 31 December 2025	<u>-</u>
Carrying amount	
At 31 December 2025	<u>298,922</u>
At 31 December 2024	<u>298,922</u>

Atom Property Holdings Limited

Notes to the Financial Statements (continued)

Year ended 31 December 2025

7 Debtors

	2025	2024
	€	€
Trade debtors	23,458	23,279
Other debtors	-	2,280
Accrued income	(70,000)	(70,000)
	<u>(46,542)</u>	<u>(44,441)</u>

8 Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	1,572	-
Other creditors including tax and social insurance	15,401	11,053
Accruals	17,500	17,500
	<u>34,473</u>	<u>28,553</u>

9 Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Amounts owed to credit institutions	299,390	299,390