
ATLANTIS CONSTRUCTION LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

ATLANTIS CONSTRUCTION LIMITED

COMPANY INFORMATION

DIRECTOR	Kinga Dolinska
COMPANY SECRETARY	Edgars Kirilcevs
REGISTERED NUMBER	592321
REGISTERED OFFICE	Dublin Street Monasterevin Co. Kildare
TRADING ADDRESS	Dublin Street Monasterevin Co. Kildare

ATLANTIS CONSTRUCTION LIMITED

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ATLANTIS CONSTRUCTION LIMITED

**DIRECTOR'S RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 APRIL 2025**

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 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 102 "The Financial Reporting Standard applicable in the UK and Ireland", (Generally Accepted Accounting Practice in Ireland). Under the 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgments 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 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 directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

DIRECTOR'S DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 2 to 9:

- The director approves these financial statements and confirm that she is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments 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 she has made available all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of her knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 30 April 2025.

On behalf of the board

DocuSigned by:

A761FF887DED47C...
Kinga Dolinska
Director

Date: 31-01-2026

ATLANTIS CONSTRUCTION LIMITED


**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2025**

	Note	2025 €	2024 €
FIXED ASSETS			
Tangible assets	5	84,299	89,843
CURRENT ASSETS			
Debtors: amounts falling due within one year	6	259,302	237,322
Cash at bank and in hand		25,269	26,152
		284,571	263,474
Creditors: amounts falling due within one year	7	(51,391)	(32,460)
NET CURRENT ASSETS		233,180	231,014
TOTAL ASSETS LESS CURRENT LIABILITIES		317,479	320,857
Creditors: amounts falling due after one year	8	(13,604)	-
NET ASSETS		303,875	320,857
CAPITAL AND RESERVES			
Called up share capital presented as equity		1	1
Profit and loss account		303,874	320,856
SHAREHOLDERS' FUNDS		303,875	320,857

I, as director of Atlantis Construction Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved by the sole director:

DocuSigned by:

 A761FF887DED47C...
Kinga Dolinska
 Director
 Date: 31-01-2026

ATLANTIS CONSTRUCTION LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 APRIL 2025**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 2 May 2023	1	319,022	319,023
COMPREHENSIVE INCOME FOR THE YEAR			
Profit for the year	-	1,834	1,834
At 1 May 2024	1	320,856	320,857
COMPREHENSIVE INCOME FOR THE YEAR			
Loss for the year	-	(16,982)	(16,982)
AT 30 APRIL 2025	1	303,874	303,875

ATLANTIS CONSTRUCTION LIMITED

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

1. GENERAL INFORMATION

Atlantis Construction Limited ("the Company") is engaged in the provision of property construction and maintenance services. The company's registered office is Dublin Street, Monasterevin, Co. Kildare and its registered number is 592321. The company is a limited liability company incorporated and tax resident in Ireland.

2. ACCOUNTING POLICIES**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 GOING CONCERN

The Director has reviewed the Company's current and expected trading activity and the financial resources available to the Company and believe that the Company has the necessary financial resources and liquidity available to it to fund activities for the foreseeable future.

The financial statements have therefore been prepared on a going concern basis.

2.3 REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;

ATLANTIS CONSTRUCTION LIMITED

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

2. ACCOUNTING POLICIES (CONTINUED)**2.3 REVENUE (continued)**

- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	- 15%
Motor vehicles	- 12.5% / 20% / 33.33%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.5 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 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.

2.7 SHARE CAPITAL

Ordinary shares are classed as equity.

ATLANTIS CONSTRUCTION LIMITED

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

2. ACCOUNTING POLICIES (CONTINUED)

2.8 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.9 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.10 EMPLOYEE BENEFITS

The company provides a range of benefits to employees. Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

2.11 BORROWING COSTS

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.12 TAXATION

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

3. EMPLOYEES

The average monthly number of employees, including the director, during the year was as follows:

	2025	2024
	No.	No.
Administration	4	6
	4	6

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

4. DIRECTOR'S REMUNERATION

	2025 €	2024 €
Director's emoluments	-	22,500
	<u>-</u>	<u>22,500</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery €	Motor vehicles €	Total €
Cost or valuation			
At 1 May 2024	78,227	102,135	180,362
Additions	-	43,700	43,700
Disposals	-	(64,376)	(64,376)
At 30 April 2025	<u>78,227</u>	<u>81,459</u>	<u>159,686</u>
Depreciation			
At 1 May 2024	45,900	44,619	90,519
Charge for the year on owned assets	11,734	8,883	20,617
Disposals	-	(35,749)	(35,749)
At 30 April 2025	<u>57,634</u>	<u>17,753</u>	<u>75,387</u>
Net book value			
At 30 April 2025	<u>20,593</u>	<u>63,706</u>	<u>84,299</u>
At 30 April 2024	<u>32,327</u>	<u>57,516</u>	<u>89,843</u>

6. DEBTORS

	2025 €	2024 €
Trade debtors	133,184	110,519
Prepayments	6,118	6,767
Accrued income	120,000	120,000
Other debtors	-	36

ATLANTIS CONSTRUCTION LIMITED

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

6. DEBTORS (CONTINUED)

259,302	237,322
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7. CREDITORS: Amounts falling due within one year

	2025	2024
	€	€
Loans owed to credit institutions	18,528	2,739
Trade creditors	5,126	7,061
Corporation tax	287	275
PAYE / PRSI	1,896	2,679
VAT	17,897	14,612
Other creditors	1,657	1,594
Accruals	6,000	3,500
	51,391	32,460

8. CREDITORS: Amounts falling due after more than one year

	2025	2024
	€	€
Loans owed to credit institutions	13,604	-
	13,604	-

9. CAPITAL COMMITMENTS

There were no capital commitments at 30 April 2025.

10. TRANSACTIONS WITH DIRECTORS

Kinga Dolinska is the director of Atlantis Construction Limited ("Atlantis"). At 1 May 2024, she was owed €1,594 by Atlantis. During the year, she advanced €25,000 and Atlantis repaid her €25,000. At 30 April 2025, she was owed €1,594 by Atlantis. This balance is interest free and repayable on demand.

At 30 April 2025, Atlantis was owed €373 inclusive VAT (2024: €9,139) by her in respect of services provided. This balance is included within trade debtors at year end.

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

11. RELATED PARTY TRANSACTIONS

Group Companies

The company has availed of the exemption from disclosing transactions with other group companies that are wholly owned within the ATL Investment Group Limited.

12. POST BALANCE SHEET EVENTS

No significant events have occurred since the year end.

13. CONTROLLING PARTY

At 30 April 2025, ATL Investment Group Limited, a company incorporated in the Republic of Ireland, is the immediate and ultimate parent undertaking of Atlantis Construction Limited, holding 100% of the share capital of Atlantis Construction Limited.

14. APPROVAL OF FINANCIAL STATEMENTS

The director approved these financial statements for issue on 31-01-2026