

Atlas Partners Orchard Limited
Annual Report and Consolidated Financial Statements
for the financial year ended 30 April 2025

Atlas Partners Orchard Limited
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Atlas Partners Orchard Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mary Morrissey Daniel Morrissey
Company Secretary	Mary Morrissey
Company Number	619654
Registered Office	Carrigabruce Co. Wexford Ireland
Auditors	Azets Audit Services Ireland Limited 3rd Floor 40 Mespil Road Dublin 4
Bankers	Bank of Ireland Abbey Square Enniscorthy Co. Wexford
Solicitors	Julie Breen Solicitor Aldercourt Ferns Enniscorthy Co. Wexford

Atlas Partners Orchard Limited

DIRECTORS' REPORT

for the financial year ended 30 April 2025

The directors present their report and the audited financial statements for the financial year ended 30 April 2025.

Principal Activity and Review of the Business

The group activities are that of construction.

There has been no significant change in these activities during the financial year ended 30 April 2025.

Results and Dividends

The profit for the financial year after providing for depreciation and taxation amounted to €4,397,305 (2024 - €5,013,014).

The directors do not recommend payment of a dividend.

At the end of the financial year, the group has assets of €30,772,836 (2024 - €35,150,755) and liabilities of €1,070,087 (2024 - €7,990,020). The net assets of the group have increased by €2,542,014.

Directors and Secretary

The directors who served throughout the financial year were as follows:

Mary Morrissey
Daniel Morrissey

The secretary who served throughout the financial year was Mary Morrissey.

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 30/04/25	Number Held At 01/05/24
Mary Morrissey	Ordinary	50	50
	A Ordinary	25,000	25,000
Daniel Morrissey	Ordinary	50	50
	A Ordinary	25,000	25,000
		<u>50,100</u>	<u>50,100</u>

There were no changes in shareholdings between 30 April 2025 and the date of signing the financial statements.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Auditors

The auditors, Azets Audit Services Ireland Limited, continue in office in accordance with section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

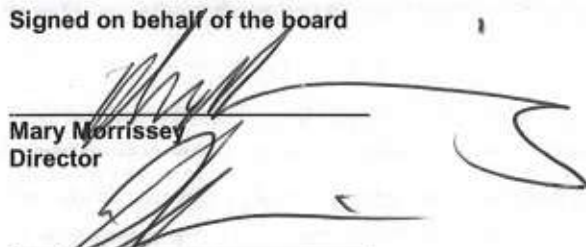
Atlas Partners Orchard Limited
DIRECTORS' REPORT

for the financial year ended 30 April 2025


Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at Carrigabruce, Co. Wexford.

Signed on behalf of the board



Mary Morrissey
Director



Daniel Morrissey
Director

Date: 17/02/2026

Atlas Partners Orchard Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

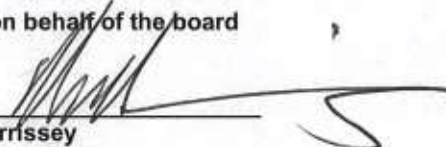
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 the 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 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 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 and enable the financial statements to be readily and properly 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.

Signed on behalf of the board



Mary Morrissey
Director



Daniel Morrissey
Director

Date: 17/02/2026

INDEPENDENT AUDITOR'S REPORT

to the Shareholders of Atlas Partners Orchard Limited

Report on the audit of the financial statements

Opinion

We have audited the group and parent company financial statements of Atlas Partners Orchard Limited and its subsidiaries ('the group') for the financial year ended 30 April 2025 which comprise the Group Profit and Loss Account, the Group Balance Sheet, the Company Balance Sheet, the Group Reconciliation of Shareholders' Funds, the Company Reconciliation of Shareholders' Funds and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the group and parent company as at 30 April 2025 and of the group's profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and the parent company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Shareholders of Atlas Partners Orchard Limited

Matters on which we are required to report by exception

Based on the knowledge and understanding of the group and the parent company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the group's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the group or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the group's shareholders, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the group's shareholders those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the group and the group's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.



Neil Hughes
for and on behalf of
AZETS AUDIT SERVICES IRELAND LIMITED
3rd Floor
40 Mespil Road
Dublin 4

Date: 17/02/2020

Atlas Partners Orchard Limited

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group and the parent company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group and the parent company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the group and the parent company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

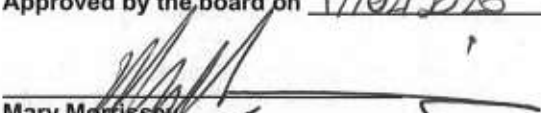
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Atlas Partners Orchard Limited
CONSOLIDATED PROFIT AND LOSS ACCOUNT

for the financial year ended 30 April 2025

	Notes	2025 €	2024 €
Turnover		16,007,325	17,811,114
Cost of sales		(9,172,616)	(10,789,080)
Gross profit		6,834,709	7,022,034
Administrative expenses		(1,743,401)	(1,262,191)
Group operating profit	3	5,091,308	5,759,843
Interest payable and similar expenses	4	(15,702)	(3,033)
Profit before taxation		5,075,606	5,756,810
Tax on profit		(678,301)	(743,796)
Profit for the financial year		4,397,305	5,013,014
Total comprehensive income		4,397,305	5,013,014

Approved by the board on 17/07/2025 and signed on its behalf by:



 Mary Morrissey
 Director



 Daniel Morrissey
 Director

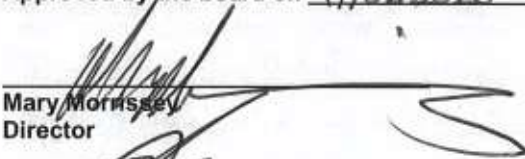
Atlas Partners Orchard Limited
CONSOLIDATED BALANCE SHEET


as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	1,291,881	1,248,412
Fixed Assets		<u>1,291,881</u>	<u>1,248,412</u>
Current Assets			
Stocks	8	6,675,658	8,132,495
Debtors	9	304,914	123,041
Cash and cash equivalents		22,500,383	17,134,793
		<u>29,480,955</u>	<u>25,390,329</u>
Creditors: amounts falling due within one year	10	<u>(1,034,619)</u>	<u>(1,314,921)</u>
Net Current Assets		<u>28,446,336</u>	<u>24,075,408</u>
Total Assets less Current Liabilities		<u>29,738,217</u>	<u>25,323,820</u>
Creditors: amounts falling due after more than one year	11	<u>(35,468)</u>	<u>(18,376)</u>
Net Assets		<u>29,702,749</u>	<u>25,305,444</u>
Capital and Reserves			
Called up share capital presented as equity		50,100	50,100
Retained earnings		29,652,649	25,255,344
Equity attributable to owners of the company		<u>29,702,749</u>	<u>25,305,444</u>

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.

Approved by the board on 17/01/2026 and signed on its behalf by:


 Mary Morrissey
 Director


 Daniel Morrissey
 Director

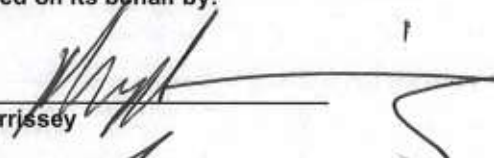
Atlas Partners Orchard Limited
COMPANY BALANCE SHEET

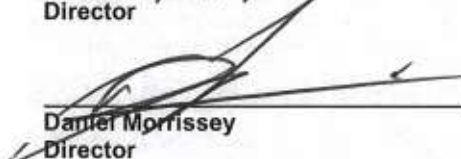
as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	272,727	272,727
		<u>272,727</u>	<u>272,727</u>
Current Assets			
Cash and cash equivalents		19,581,869	15,717,864
Creditors: Amounts falling due within one year	11	<u>(4,125,450)</u>	<u>(1,535,128)</u>
Net Current Assets		15,456,419	14,182,736
Total Assets less Current Liabilities		<u>15,729,146</u>	<u>14,455,463</u>
Capital and Reserves			
Called up share capital presented as equity		50,100	50,100
Retained earnings	13	15,679,046	14,405,363
Shareholders' Funds		<u>15,729,146</u>	<u>14,455,463</u>

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.

Approved by the board on 17/04/2025
and signed on its behalf by:


Mary Morrissey
Director


Daniel Morrissey
Director

Atlas Partners Orchard Limited**CONSOLIDATED RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 April 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 May 2023	50,100	-	20,242,330	20,292,430
Profit for the financial year	-	-	5,013,014	5,013,014
At 30 April 2024	50,100	-	25,255,344	25,305,444
Profit for the financial year	-	-	4,397,305	4,397,305
At 30 April 2025	50,100	-	29,652,649	29,702,749

Atlas Partners Orchard Limited**COMPANY RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 April 2025

	Called up share capital €	Share premium account €	Retained earnings €	Total €
At 1 May 2023	50,100	-	(44,168)	5,932
Profit for the financial year	-	-	14,499,531	14,499,531
At 30 April 2024	50,100	-	14,455,363	14,505,463
Profit for the financial year	-	-	1,273,684	1,273,684
At 30 April 2025	50,100	-	15,729,047	15,779,147

Atlas Partners Orchard Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Atlas Partners Orchard Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 619654. The registered office of the company is Carrigabruce, Co. Wexford, Ireland. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 group's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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 280A 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.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 4% Straight line
Plant and machinery	- 15% Straight line
Fixtures, fittings and equipment	- 15% Straight line
Motor vehicles	- 25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Investments

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 Profit and Loss Account in the financial year in which it is receivable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Atlas Partners Orchard Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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.

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.

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.

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

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 Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Basis of consolidation

The consolidated financial statements include the financial statements of the holding company and all its subsidiary companies made up to 30 April 2025.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	97,602	84,046
(Profit) on disposal of tangible assets	(110,400)	(1,564)
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	15,702	3,033
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

6. Profit attributable to members of the parent company

In accordance with section 304 of the Companies Act 2014 a separate Profit and Loss Account for the company has not been presented in these financial statements. The profit dealt with in the financial statements of the parent company was €1,273,684 (2024, €14,499,531).

Atlas Partners Orchard Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

7. Tangible assets Group

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost					
At 1 May 2024	882,842	269,762	23,536	454,905	1,631,045
Additions	-	46,000	2,155	110,516	158,671
Disposals	-	-	-	(22,000)	(22,000)
At 30 April 2025	882,842	315,762	25,691	543,421	1,767,716
Depreciation					
At 1 May 2024	-	181,613	19,684	181,336	382,633
Charge for the financial year	-	24,397	2,908	70,297	97,602
On disposals	-	-	-	(4,400)	(4,400)
At 30 April 2025	-	206,010	22,592	247,233	475,835
Net book value					
At 30 April 2025	882,842	109,752	3,099	296,188	1,291,881
At 30 April 2024	882,842	88,149	3,852	273,569	1,248,412

Company

	Land and buildings freehold €	Total €
Cost or Valuation		
At 30 April 2025	272,727	272,727
Depreciation		
At 1 May 2024	-	-
At 30 April 2025	-	-
Net book value		
At 30 April 2025	272,727	272,727
At 30 April 2024	272,727	272,727

Atlas Partners Orchard Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

8. Stocks	2025	2024
	€	€
Group		
Work in progress	2,748,450	5,691,000
Finished goods and goods for resale	3,927,208	2,441,495
	<u>6,675,658</u>	<u>8,132,495</u>
The replacement cost of stock did not differ significantly from the figures shown.		
9. Debtors	2025	2024
	€	€
Group		
Trade debtors	(101)	5,352
Directors' current accounts (Note 15)	248,084	-
Taxation	56,931	117,689
	<u>304,914</u>	<u>123,041</u>
10. Creditors	2025	2024
Amounts falling due within one year	€	€
Group		
Amounts owed to credit institutions	-	941
Net obligations under finance leases and hire purchase contracts	23,334	23,334
Trade creditors	1,247,167	975,258
Amounts owed to connected parties (Note 16)	(606,416)	(606,416)
Taxation	304,068	771,883
Directors' current accounts (Note 15)	-	85,700
Other creditors	39,400	37,301
Pension accrual	1,816	1,671
Accruals	25,250	25,250
	<u>1,034,619</u>	<u>1,314,922</u>
11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Group		
Finance leases and hire purchase contracts	35,468	18,375
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	23,334	23,334
Repayable between one and five years	35,468	18,375
	<u>58,802</u>	<u>41,709</u>

Atlas Partners Orchard Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

12. Reserves

Share Premium Reserve

The amount carried forward is the premium that arose from the issue of shares in 2020.

13. Capital commitments

Group

The group had no material capital commitments at the financial year-ended 30 April 2025.

Company

The company had no material capital commitments at the financial year-ended 30 April 2025.

14. Directors' remuneration and transactions	2025 €	2024 €
Directors' remuneration		
Remuneration	-	73,270
Pension contributions	1,200,000	200,000
	<u>1,200,000</u>	<u>273,270</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Mary Morrissey	-	85,700
	<u>-</u>	<u>85,700</u>

15. Related party transactions

The following amounts are due to other connected parties:

	2025 €	2024 €
Mimo Home Developments Limited	(348,816)	(348,816)
Winslow Homes Limited	(257,600)	(257,600)
	<u>(606,416)</u>	<u>(606,416)</u>

The above companies are related due to commonality of directors.

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17/04/2026.