

Company registration number: 499537

DJW Agriculture Limited
(Audit Exempt Company)*
Unaudited abridged financial statements
for the financial year ended 30 June 2025

*DJW Agriculture Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.

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Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 director has 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. is 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.

Directors' Declaration on Unaudited Financial Statements

In relation to the statutory financial statements:

- The directors approve these statutory financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Ifac, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 June 2025.

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Balance sheet As at 30 June 2025

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	7	133,081		100,119	
Financial assets	8	1,569,746		1,528,001	
			1,702,827		1,628,120
Current assets					
Stocks	9	166,794		193,260	
Cash at bank and in hand		444,496		318,804	
		611,290		512,064	
Creditors: amounts falling due within one year					
	10	(70,107)		(41,337)	
Net current assets			541,183		470,727
Total assets less current liabilities			2,244,010		2,098,847
Net assets			2,244,010		2,098,847
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			2,243,910		2,098,747
Shareholders funds			2,244,010		2,098,847

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'. The company qualifies for the small companies regime on the grounds that section 280C of the Companies Act 2014 is complied with.

The notes on pages 4 to 8 form part of these abridged financial statements.

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Balance sheet (continued)

As at 30 June 2025

I, as director of DJW Agriculture Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 14 January 2026 and signed by:

Daniel Walsh
Director

The notes on pages 4 to 8 form part of these abridged financial statements.

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Notes to the abridged financial statements Financial year ended 30 June 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods 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.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts 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, except to the extent 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 in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Depreciation

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

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Biological Assets are valued at cost. Agricultural Produce is valued at the lower of cost and estimated selling price less costs to complete and sell. Full provision has been made for damaged, deteriorated, obsolescent or unusable stocks. Where appropriate, cost is defined as being 60% for cattle, of the market value of animals bred on the farm or purchased as immature stock in accordance with agreed taxation procedures.

2. Turnover

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

3. Operating profit

Operating profit is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	16,238	5,007

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Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: -).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	13,635	13,635

5. Directors remuneration

The director's aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	13,635	13,635

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	2,098,747	1,902,680
Profit for the financial year	145,163	196,067
At the end of the financial year	2,243,910	2,098,747

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Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

7. Tangible assets

	Freehold property	Plant and machinery	Total
	€	€	€
Cost			
At 1 July 2024	106,829	122,624	229,453
Additions	-	49,200	49,200
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 July 2024	28,797	100,537	129,334
Charge for the financial year	1,373	14,865	16,238
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	<u>30,170</u>	<u>115,402</u>	<u>145,572</u>
Carrying amount			
At 30 June 2025	<u>76,659</u>	<u>56,422</u>	<u>133,081</u>
At 30 June 2024	<u>78,032</u>	<u>22,087</u>	<u>100,119</u>

8. Financial assets

	Other investments other than loans	Total
	€	€
Cost		
At 1 July 2024	1,528,001	1,528,001
Additions	41,745	41,745
	<u> </u>	<u> </u>
At 30 June 2025	<u>1,569,746</u>	<u>1,569,746</u>
Provision for diminution in value		
At 1 July 2024 and 30 June 2025	-	-
	<u> </u>	<u> </u>
Carrying amount		
At 30 June 2025	<u>1,569,746</u>	<u>1,569,746</u>
At 30 June 2024	<u>1,528,001</u>	<u>1,528,001</u>

9. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	166,794	193,260
	<u> </u>	<u> </u>

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Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

10. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	290	235
Trade creditors	45,474	29,976
Other creditors including tax and social insurance	24,343	11,126
	70,107	41,337

11. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	7,777	-
Advances made during the financial year	16,787	7,777
Amounts repaid during the financial year	(1,451)	-
At the end of the financial year	23,113	7,777

Disclosure for each director or other person is as follows:

Daniel Walsh

	2025	2024
	€	€
At the start of the financial year	7,777	-
Advances made during the financial year	16,787	7,777
Amounts repaid during the financial year	(1,451)	-
At the end of the financial year	23,113	7,777

12. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 14 January 2026.