

**Registration Number 722910**

**Dappledown Farm Limited (Audit Exempt Company\*)  
Small Companies Regime**

**Abridged accounts**

**for the financial year ended 31 December 2025**

\* Dappledown Farm 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.

# Dappledown Farm Limited

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## **Dappledown Farm Limited**

### **Directors 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 Directors Responsibilities Statement accompanying those financial statements.

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 the 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" 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 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 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. 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.

#### **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 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 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 31 December 2025.

On behalf of the Board

Rory Quinn

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**Rory Quinn**

**Director**

**Date: 4 March 2026**

## **Dappledown Farm Limited**

### **Accountants' Report to the board of directors on the Unaudited financial statements of Dappledown Farm Limited**

We have compiled the financial statements which comprise the , balance sheet and related notes of Dappledown Farm Limited for the financial year ended 31 December 2025.

#### **Respective responsibilities of directors and accountants**

As described on page 1 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Dappledown Farm Limited from the accounting records, information and explanations supplied to us by the directors.

#### **Scope of work**

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

ifac  
ifac

Ifac House  
Trim Retail Park  
Trim  
Co. Meath

4 March 2026

## Dappledown Farm Limited

### Balance sheet As at 31 December 2025

	Note	2025 €	€	2024 €	€
<b>Current assets</b>					
Investments	5	135,478		135,478	
Cash at bank and in hand		1,986		3,960	
		<u>137,464</u>		<u>139,438</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(84,686)</u>		<u>(113,966)</u>	
<b>Net current assets</b>			52,778		25,472
<b>Total assets less current liabilities</b>			<u>52,778</u>		<u>25,472</u>
<b>Net assets</b>			<u>52,778</u>		<u>25,472</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			52,678		25,372
<b>Shareholders funds</b>			<u>52,778</u>		<u>25,472</u>

These 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'.

We, as directors of Dappledown Farm 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);
- 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 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.

**The notes on pages 5 to 8 form part of these abridged financial statements.**

**Dappledown Farm Limited**

**Balance sheet (continued)  
As at 31 December 2025**

These abridged financial statements were approved by the board of directors on 4 March 2026 and signed on behalf of the board by:

Rory Quinn

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Rory Quinn  
Director

**The notes on pages 5 to 8 form part of these abridged financial statements.**

## **Dappledown Farm Limited**

### **Notes to the abridged financial statements Financial year ended 31 December 2025**

#### **1. Accounting policies and measurement bases**

##### **Basis of preparation**

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

The financial statements have been prepared on the historical cost basis.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, 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**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

##### **Financial instruments**

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

## Dappledown Farm Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

#### Deferred Tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled. Deferred tax is recognised in the profit and loss account or other comprehensive income depending on where the revaluation was initially posted.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

#### 2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was - (2024: 2).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	87,344	77,957
Social insurance costs	3,553	3,190
	<u>90,897</u>	<u>81,147</u>

#### 3. Directors remuneration

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	<u>55,548</u>	<u>49,156</u>

**Dappledown Farm Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2025**

**4. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	25,372	4,696
Profit for the financial year	27,306	20,676
<b>At the end of the financial year</b>	<u>52,678</u>	<u>25,372</u>

**5. Investments**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Investments in group undertakings	135,478	135,478

**6. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Trade creditors	-	29,448
Amounts owed to group undertakings	2,385	-
Other creditors including tax and social insurance	81,139	83,439
Accruals	1,162	1,079
	<u>84,686</u>	<u>113,966</u>

## Dappledown Farm Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

#### 7. Directors transactions

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

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	80,723	92,182
Advances made during the financial year	21,172	14,627
Amounts repaid during the financial year	(24,544)	(26,085)
At the end of the financial year	77,351	80,724

Disclosure for each director or other person is as follows:

#### **Rory Quinn**

Loan to company

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	80,723	92,182
Advances made during the financial year	21,172	14,627
Amounts repaid during the financial year	(24,544)	(26,085)
At the end of the financial year	77,351	80,724

#### 8. Related party transactions

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Rory Quinn - rent of land	486	486	(77,350)	(80,723)
	486	486	(77,350)	(80,723)

#### 9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 4 March 2026.