

**Registration number 610185**

**Dolmen Agri Limited**

**Abridged accounts**

**for the year ended 31st August 2025**

# Dolmen Agri Limited

## Contents

(Annexed to the 2026 Annual Return)

	<b>Page</b>
Directors and other information	<b>1</b>
Extract From Directors' report	<b>2</b>
Statement of Directors' Responsibilities	<b>3</b>
Abridged balance sheet	<b>4</b>
Notes to the abridged financial statements including Statement of Accounting Policies	<b>5 - 8</b>

## **Dolmen Agri Limited**

### **Directors and other information**

<b>Directors</b>	Brian Kelly Teresa Kelly
<b>Secretary</b>	Teresa Kelly
<b>Company number</b>	610185
<b>Registered office</b>	Rahone, Kilfenora, Co.Clare
<b>Accountants</b>	Halpin & Associates Certified Public Accountants Lahinch Road Ennis Co. Clare
<b>Bankers</b>	AIB Ennis, Co.Clare

**Dolmen Agri Limited**

**Directors' report  
for the year ended 31 August 2025**

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014.

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>31/08/25</b>	<b>01/09/24</b>
Brian Kelly	50	50
Teresa Kelly	50	50

## Dolmen Agri Limited

### Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements 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.
- 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 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 and 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 financial statements as set out on pages 4 to 8 :

- The directors approve these 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 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 Halpin & Associates , all the company's accounting records and provided all the information necessary for all 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 31st August 2025.

### On behalf of the board

**Brian Kelly**

-----

**Director**

**Teresa Kelly**

-----

**Secretary**

**Date : 12th February 2026**

**Date : 12th February 2026**

**Dolmen Agri Limited**

**Abridged balance sheet  
as at 31st August 2025**

		2025		2024	
	Notes	€	€	€	€
Tangible assets	4		5,250		-
<b>Current assets</b>					
Debtors		451		608	
Cash at bank and in hand		4,873		6,847	
		5,324		7,455	
<b>Creditors: amounts falling due within one year</b>	5	(476)		(687)	
<b>Net current assets</b>			4,848		6,768
<b>Net assets</b>			10,098		6,768
<b>Capital and reserves</b>					
Called up share capital	6		100		100
Profit and loss account			9,998		6,668
<b>Shareholders' funds</b>			10,098		6,768

We, as Directors of Dolmen Agri Limited, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 or 359, as appropriate, is complied with,

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under the Act, to -

(i) 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

(ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(e) The company has relied on the specified exemption contained in section 352 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 confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

**Brian Kelly**

-----

**Director**

**Date : 12th February 2026**

**Teresa Kelly**

-----

**Secretary**

**Date : 12th February 2026**



**Dolmen Agri Limited**

**Notes to the abridged financial statements  
for the year ended 31 August 2025**

..... continued

**1.3. Revenue Recognition**

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, 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 economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
  - (b) it is probable that the economic benefits associated with the transaction will flow to the company;
  - (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably;
- and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

**2. Directors' emoluments**

	<b>2025</b>	<b>2024</b>
Remuneration and other benefits	-	-

**Directors Loans**

	<b>Brian &amp; Teresa Kelly</b>
	<b>€</b>
Opening Balance	-
Advances from Directors	-
	-
	=

## Dolmen Agri Limited

### Notes to the abridged financial statements for the year ended 31 August 2025

..... continued

#### 3. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>31/08/25</b>	<b>01/09/24</b>
Brian Kelly	50	50
Teresa Kelly	50	50

4. Fixed assets	<b>Tangible fixed assets</b>	
	€	
<b>Cost</b>		
At 1 September 2024		-
Additions		6,000
At 31 August 2025		152,410
<b>Depreciation</b>		
Charge for year		750
At 31 August 2025		750
<b>Net book values</b>		
At 31 August 2025		142,610
At 31 August 2024		-
5. Creditors: amounts falling due within one year	<b>2025</b>	<b>2024</b>
	€	€
Corporation tax	476	687
6. Share capital	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1 each	100	100

**Dolmen Agri Limited**

**Notes to the abridged financial statements  
for the year ended 31 August 2025**

..... continued

**7. Approval of financial statements**

The financial statements were approved by the Board on the 12th February 2026 and signed on its behalf by

**Brian Kelly**  
-----

**Director**

**Teresa Kelly**  
-----

**Secretary**