

Company registration number: 479169

Fennelly Fuels Limited

Abridged financial statements

for the financial period ended 31st May 2025

Fennelly Fuels Limited

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Fennelly Fuels Limited

Company information

Director	J.J. Fennelly
Secretary	Patricia Ryan
Company number	479169
Registered office	Garrenjames, Killeagh, Co. Cork.
Accountants	T D O'Neill & Co. Ltd., Chartered Certified Accountants & Registered Auditors, 5, Lapps Quay, Cork.
Bankers	Permanent tsb, Midleton, Co. Cork.

Fennelly Fuels Limited

**Accountants' Report to the Director on the
Unaudited Financial Statements of Fennelly Fuels Limited
for the period ended 31st May 2025.**

We have compiled, without carrying out an audit, the financial statements of Fennelly Fuels Limited for the period ended 31st May 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company's Director, for our work, or for this report.

Respective responsibilities of director and accountants

The company's director is responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31st May 2025 and its loss for the period then ended and have been properly prepared in accordance with the Companies Act 2014, as amended by the Companies (Accounting) Act 2017 (hereafter referred to as the Companies Act 2014).

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Fennelly Fuels Limited from the accounting records, information and explanations supplied to us by the director.

Scope of work

In carrying out this engagement we have complied with the ethical guidance laid down by the Association of Chartered Certified Accountants relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the period ended 31st May 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and its profit or loss for such a year under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

T.D. O ' Neill & Co

TD O'Neill & Co. Ltd

Chartered Certified Accountants & Registered Auditors,

5, Lapps Quay,

Cork

Date: 26th January 2026

Fennelly Fuels Limited

Balance Sheet
as at 31st May 2025

	31/05/25	31/05/24
	€	€
Current Assets	41,931	76,785
Creditors: amounts falling due within one year	(4,579)	(3,748)
Net Current Assets	<u>37,352</u>	<u>73,037</u>
Total Assets Less Current Liabilities	<u>37,352</u>	<u>73,037</u>
Capital and Reserves	<u>37,352</u>	<u>73,037</u>

These financial statements have been prepared in accordance with the micro companies regime as permitted by Section 280D of the Companies Act 2014.

I, as director of Fennelly Fuels Limited, state that :

(a) the company is availing itself of 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 the condition specified in section 358 are complied with;

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

(d) I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and to 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 to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

(e) the company has relied on the specified exemption (as a micro company) 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 financial statements were approved by the Board on 26th January 2026 and signed on its behalf by :

J.J. Fennelly
Director

The notes on pages 4 from part of these financial statements.

Fennelly Fuels Limited

Notes to the abridged financial statements for the financial period ended 31st May 2025

1. General information

Fennelly Fuels Limited is a private company limited by shares, registered in Ireland. The address of the registered office is Garrenjames, Killeagh, Co. Cork.

2. Basis of preparation

The financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The Company qualifies as a small company as defined by Section 280A of the Act, in respect of the financial year and has applied the rules of the 'small companies regime' in accordance with section 280C of the Act and section 1A of FRS 102.

The financial statements are presented in Euro (€) and all amounts have been rounded to the nearest euro.

3. Principal accounting policies

3.1. Taxation

Tax is recognised in the Profit and Loss Account, except where it relates to an item recognised in other comprehensive income or equity in which case the related tax is recognised directly in other comprehensive income or equity.

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

4. Movement on profit and loss reserves

	31/05/25	31/05/24
	€	€
Profit and loss reserve at 1st June 2024	73,035	107,875
Loss for the financial period	(35,685)	(34,840)
Profit and loss reserve at 31st May 2025	<u>37,350</u>	<u>73,035</u>