

**Registration number 746372**

**JFOL Consultancy Ltd**

**Abridged accounts**

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

**PT O Farrell & Company**

**JFOL Consultancy**

**Overall Certification to Companies Registration Office**

**To Whom it May Concern,**

This is to certify that the attached accounts and reports in total are the true copy of accounts and reports as laid before the shareholders at the AGM.

\_\_\_\_\_  
James O Leary  
**Director**

\_\_\_\_\_  
Ann Kull  
**Secretary**

**Date :**

# JFOL Consultancy Ltd

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## **JFOL Consultancy Ltd**

### **Directors and other information**

Directors	James O Leary Ann Kull Patrick O Sullivan
Secretary	Ann Kull
Company number	746372
Registered office	Garrynagowna Clonown Athlone Co. Westmeath H37 H6C1
Accountants	PT O Farrell & Company Chartered accountants & statutory auditors Castlemaine Street Athlone Co. Westmeath

## JFOL Consultancy Ltd

**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

### **Directors' and secretary and their interests in shares of the company**

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

	<b>Ordinary shares</b>	
	<b>31/12/25</b>	<b>31/12/24</b>
James O Leary	100	100
Ann Kull	-	-
Patrick O Sullivan	-	-

The original report was approved by the board on 11 February 2026 and signed on its behalf by James O Leary .

**JFOL Consultancy Ltd**

**Abridged balance sheet  
as at 31 December 2025**

		2025		2024	
	Notes	€	€	€	€
<b>Current assets</b>					
Debtors		5,968		3,610	
Cash at bank and in hand		27,677		15,386	
		<u>33,645</u>		<u>18,996</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(15,217)</u>		<u>(13,159)</u>	
<b>Net current assets</b>			18,428		5,837
<b>Net assets</b>			<u>18,428</u>		<u>5,837</u>
<b>Capital and reserves</b>					
Called up share capital	5		100		100
Profit and loss account			18,328		5,737
<b>Equity shareholders' funds</b>			<u>18,428</u>		<u>5,837</u>

These financial statements have been prepared in accordance with the Small Companies Regime

We, as Directors of JFOL Consultancy Ltd, state that:

- (a) the company is availing itself of audit exemption - 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 is complied with;
- (c) no notice under Subsection (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 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

**James O Leary**  
**Director.**

**Ann Kull**  
**Director.**

Date: 11 February 2026

**JFOL Consultancy Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

**1. General Information.**

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of JFOL Consultancy Ltd for the financial year ended 31 December 2025.

JFOL Consultancy Ltd is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland 746372. The Registered Office is Garrynagowna Clonown which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

**Statement of Compliance**

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard. These are the first financial statements that comply with FRS 102.

**Currency**

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company. In instances where amounts have been rounded to the nearest thousand Euro, this is indicated by the symbol €000.

**2. Statement of accounting policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**2.1. Basis of preparation**

The unaudited accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) .

**2.2. Turnover policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**2.3. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**3. Employees**

There were no employees during the year apart from the directors.

**JFOL Consultancy Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 31 December 2025**

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**4. Directors' remuneration**

	<b>2025</b>	<b>2024</b>
	€	€
Remuneration and other benefits	24,640	22,800
	<u>24,640</u>	<u>22,800</u>

**5. Share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of €1 each	100	100
	<u>100</u>	<u>100</u>

**6. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**7. Approval of financial statements**

The board of directors approved these financial statements for issue on 11 February 2026.