

Company registration number: 738254

Dann Wood Fuels Limited
Unaudited abridged financial statements
for the financial year ended 31 December 2025

Dann Wood Fuels Limited

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Dann Wood Fuels Limited

Directors and other information

Director	Gavin Dann
Secretary	James Dann
Company number	738254
Registered office	Castle Fleming Errill Portlaoise Co. Laois.
Business address	Castle Fleming Errill Portlaoise Co. Laois.
Accountants	Fingleton Peters & Tyrrell Chartered Accountants & Statutory Audit Firm 4 Kellyville Park Portlaoise Laois
Bankers	AIB Bank 4a The Square Rathdowney Co. Laois.

Dann Wood Fuels Limited

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 financial statements in accordance with Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, he has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105), issued by the Financial Reporting Council ("relevant financial reporting framework").

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly record and explain 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 those financial statements 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.

Dann Wood Fuels Limited

**Accountants' Report to the director
on the Unaudited abridged financial statements of Dann Wood Fuels Limited**

In accordance with the engagement letter dated 8 July 2024, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to the ethical and other professional requirements which are detailed at [<http://www.charteredaccountants.ie/Professional-Standards/Home>]

This report is made to the company's director, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's 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 and the company's director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland.

You have acknowledged on the balance sheet for the year ended 31 December 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Fingleton Peters & Tyrrell
Chartered Accountants & Statutory Audit Firm

4 Kellyville Park
Portlaoise
Laois

23 March 2026

Dann Wood Fuels Limited

**Balance sheet
As at 31 December 2025**

		2025		2024
	€	€	€	€
Fixed assets		364,810		302,198
Current assets	126,066		89,952	
Prepayments and accrued income	3,027		-	
		129,093		89,952
Creditors: amounts falling due within one year		(264,106)		(264,316)
Net current liabilities		(135,013)		(174,364)
Total assets less current liabilities		229,797		127,834
Creditors: amounts falling due after more than one year		(36,148)		(57,731)
Accruals and deferred income		(3,900)		(4,000)
Net assets		189,749		66,103
Capital and reserves		189,749		66,103

I, as director of Dann Wood 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 conditions specified in section 358 of the Companies Act 2014 are satisfied;
- (c) 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);
- (d) 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

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Balance sheet (continued)
As at 31 December 2025

These abridged financial statements were approved by the director of the company on 23 March 2026 and signed by:

Gavin Dann
Director

Dann Wood Fuels Limited

Notes to the abridged financial statements Financial 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 Dann Wood Fuels Limited for the financial year ended 31st December 2025.

The company is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 738254). The address of the registered office is Castlefleming, Errill, Portlaoise, Co. Laois..

Currency

The financial statements have been presented in the Euro currency (€).

2. Summary of Significant 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on the sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Tangible assets

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

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

Freehold property	- 4%
Plant and machinery	- 12.5%
Motor vehicles	- 12.5%

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.

Stocks

Stocks are stated at the lower of cost and net realisable value using the first in first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity. Net realisable value is based on the normal selling price, less further costs expected to be incurred to completion and disposal.

Financial Instruments

Ordinary Share Capital

The ordinary share capital of the company is presented as equity.

Cash and Cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are measured at the transaction price including transaction costs.

Borrowings

All borrowings by the company are recorded at the amount borrowed.

Other financial liabilities

Other financial liabilities, including trade creditors, are measured at transaction price less transaction costs.

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	66,003	21,643
Profit for the financial year	123,646	44,360
At the end of the financial year	189,649	66,003

Dann Wood Fuels Limited

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

4. Approval of financial statements

The director approved these abridged financial statements for issue on 23 March 2026.