

Registered number: 148166

**CORK HISTORICAL AND ARCHAEOLOGICAL SOCIETY CLG**  
**(A Company Limited by Guarantee)**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

**CORK HISTORICAL AND ARCHAEOLOGICAL SOCIETY CLG**  
**(A Company Limited by Guarantee)**

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CORK HISTORICAL AND ARCHAEOLOGICAL SOCIETY CLG

(A Company Limited by Guarantee)

APPROVED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

**CORK HISTORICAL AND ARCHAEOLOGICAL SOCIETY CLG**  
**(A Company Limited by Guarantee)**

**ABRIDGED BALANCE SHEET**  
**AS AT 31 DECEMBER 2025**

	Note	2025 €	2024 €
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	307	1,906
Current asset investments	6	2,698	2,698
Cash at bank and in hand	7	57,367	48,534
		<u>60,372</u>	<u>53,138</u>
Creditors: amounts falling due within one year	8	(3,227)	(3,048)
<b>Net current assets</b>		<u>57,145</u>	<u>50,090</u>
<b>Total assets less current liabilities</b>		<u>57,145</u>	<u>50,090</u>
<b>Net assets</b>		<u><u>57,145</u></u>	<u><u>50,090</u></u>
<b>Capital and reserves</b>			
Income and expenditure account		<u>57,145</u>	<u>50,090</u>
<b>Total reserves</b>		<u><u>57,145</u></u>	<u><u>50,090</u></u>

We, as Directors of Cork Historical and Archaeological Society CLG, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).
- (e) 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 state of the assets, liabilities and financial position of the company at the end of its financial year and of its surplus or deficit 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.
- (f) the company has relied on the specific exemptions contained in section 352 of the 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:



**Florence Hurley**  
Director

Date: 9/2/2026



**Liam Ronayne**  
Director

Date: 9/2/2026

**CORK HISTORICAL AND ARCHAEOLOGICAL SOCIETY CLG**  
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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**1. General information**

These financial statements comprising the Income and Expenditure Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Reserves and the related notes constitute the individual financial statements of Cork Historical and Archaeological Society for the financial year ended 31st December 2025.

Cork Historical and Archaeological Society is a company limited by guarantee (registered under Part 18 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 148166). The registered office is 5 Lapps Quay, Cork, T12 RW7D. The nature of the company's operations and its principal activities are set out in the Directors report.

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102), applying Section 1A of that standard.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014. The company qualifies as a small company for the year, as defined by Section 280A of the Act, 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 preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

**2.2 Income**

Income is recognised to the extent that it is probable that the economic benefits will flow to the Company and the income can be reliably measured.

**2.3 Interest income**

Interest income is recognised in surplus or deficit using the effective interest method.

**2.4 Debtors**

Short term debtors are measured at transaction price, less any impairment.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**2. Accounting policies (continued)**

**2.5 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Income and Expenditure Account for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in surplus or deficit for the period.

**2.6 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.7 Creditors**

Short term creditors are measured at the transaction price.

**3. Judgements in applying accounting policies and key sources of estimation uncertainty**

Due to the very single nature of the company's activities and financial statements, the directors are not required to make any estimates and assumptions that have a significant risk of causing a material adjustment to the amounts and disclosures in the financial statements.

**4. Employees**

The company has no employees other than the Directors, who did not receive any remuneration (2024 - €NIL).

**5. Debtors: amounts falling due within one year**

	2025	2024
	€	€
Other debtors	-	1,600
Prepayments and accrued income	307	306
	307	1,906
	307	1,906

All debtors are due within one year.

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**6. Current asset investments**

	2025	2024
	€	€
Prize bond certificates	2,698	2,698
	2,698	2,698
	2,698	2,698

**7. Cash and cash equivalents**

	2025	2024
	€	€
Cash at bank and in hand	57,367	48,534
	57,367	48,534
	57,367	48,534

**8. Creditors: Amounts falling due within one year**

	2025	2024
	€	€
Accruals	2,798	2,583
Deferred income	429	465
	3,227	3,048
	3,227	3,048

**9. Related party transactions**

**Key management personnel compensation:**

No compensation was paid to key management personnel in the year ended 31 December 2025 or the year ended 31 December 2024.

**Transactions with directors:**

There were no transactions between the directors and the company in respect of the financial years ended 31 December 2025 or 31 December 2024 that require disclosure in accordance with sections 305 to 312 of the Companies Act 2014.

**10. Appropriation of income and expenditure account**

	2025	2024
	€	€
Income and expenditure account brought forward at the beginning of the year	(50,090)	(49,497)
Other movement in the Income and expenditure account	(7,055)	(593)
	(57,145)	(50,090)
	(57,145)	(50,090)

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**11. Company status**

The company is limited by guarantee and currently does not have a share capital. At 31 December 2025, the company had 345 paid up Regular Ordinary members and 28 Institutional members (2024: 353) whose guarantee is limited to €1 each. The guarantee continues for one year after individual membership ceases. Permission was granted by the Minister of Industry and Commerce to omit the word Limited from the title.

**12. Approval of financial statements**

The board of Directors approved these financial statements for issue on