

Company Number: 186507

Fishermans Wharf (Cork) CLG
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Fishermans Wharf (Cork) CLG

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Fishermans Wharf (Cork) CLG

DIRECTORS AND OTHER INFORMATION

| | |
|--------------------------|---|
| Directors | Mrs. Cait Mehigan Mr. Declan O' Loughlin |
| Company Secretary | Mr. Declan O' Loughlin |
| Company Number | 186507 |
| Registered Office | GBW Accountants 23 Parnell Place, Cork |
| Business Address | Washington Street West Cork |
| Accountants | GBW Audit & Accountancy ULC Chartered Certified Accountants 23 Parnell Place Cork T12 T853 Ireland |

Fishermans Wharf (Cork) CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting 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; and
- 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 the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, 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 which comprise the Balance Sheet, the Reconciliation of Members' Funds and the related notes:

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 been 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 GBW Audit & Accountancy ULC, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for 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 financial year ended 31 December 2025."

Signed on behalf of the board

Mrs. Cait Mehigan
Director

27 January 2026

Mr. Declan O' Loughlin
Director

27 January 2026

Fishermans Wharf (Cork) CLG
CHARTERED CERTIFIED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Fishermans Wharf (Cork) CLG for the financial year ended 31 December 2025

In accordance with our engagement letter dated 21 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 6 to 9 which comprise the Balance Sheet, the Reconciliation of Members' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Fishermans Wharf (Cork) CLG, 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 Board of Directors 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 its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that Fishermans Wharf (Cork) CLG has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Fishermans Wharf (Cork) CLG. You consider that Fishermans Wharf (Cork) CLG is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Fishermans Wharf (Cork) CLG. For this reason, we have not verified the adequacy, 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 statutory abridged financial statements.

GBW AUDIT & ACCOUNTANCY ULC

Chartered Certified Accountants
23 Parnell Place
Cork
T12 T853
Ireland

27 January 2026

Fishermans Wharf (Cork) CLG

BALANCE SHEET

as at 31 December 2025

| | Notes | 2025 € | 2024 € |
|---|-------|-----------------|-----------------|
| Current Assets | | | |
| Debtors | 4 | 3,700 | 2,217 |
| Cash and cash equivalents | | 16,184 | 16,970 |
| | | <u>19,884</u> | <u>19,187</u> |
| Creditors: amounts falling due within one year | 5 | <u>(19,854)</u> | <u>(19,157)</u> |
| Net Current Assets | | <u>30</u> | <u>30</u> |
| Total Assets less Current Liabilities | | <u>30</u> | <u>30</u> |
| Reserves | | | |
| Capital reserves and funds | 7 | 30 | 30 |
| Members' Funds | | <u>30</u> | <u>30</u> |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Fishermans Wharf (Cork) CLG, 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 are satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 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 the 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 contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 27 January 2026 and signed on its behalf by:

Mrs. Cait Mehigan
Director

Mr. Declan O' Loughlin
Director

Fishermans Wharf (Cork) CLG
RECONCILIATION OF MEMBERS' FUNDS
as at 31 December 2025

| | | Total |
|----------------------------|------------------|------------------|
| | € | € |
| At 1 January 2024 | 30 | 30 |
| At 31 December 2024 | <u>30</u> | <u>30</u> |
| At 31 December 2025 | <u><u>30</u></u> | <u><u>30</u></u> |

Fishermans Wharf (Cork) CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Fishermans Wharf (Cork) CLG is a company limited by guarantee incorporated in Ireland. GBW Accountants, 23 Parnell Place,, Cork is the registered office. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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.

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

It is the company's policy to retain neither profits nor losses. Consequently, sufficient funds are contributed by members to ensure that neither a surplus nor deficiency arises.

Insurance Cover

The company has insurance cover in place in respect of the development for the year. The level of insurance cover has been agreed with the insurance broker and is thought to be sufficient.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

4. Debtors

| | 2025 | 2024 |
|---------------|--------------|--------------|
| | € | € |
| Trade debtors | <u>3,700</u> | <u>2,217</u> |

Fishermans Wharf (Cork) CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

| 5. Creditors | 2025 | 2024 |
|-------------------------------------|---------------|---------------|
| Amounts falling due within one year | € | € |
| Payments received on account | 2,247 | 1,850 |
| Trade creditors | 4,967 | 6,558 |
| Sinking Fund | 12,640 | 10,749 |
| | <u>19,854</u> | <u>19,157</u> |

6. Status

Fishermans Wharf (Cork) CLG is a Company Limited by Guarantee and not having a share capital. In accordance with the Constitution, the liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 1.27.

7. Income Statement

| | € | Total € |
|---------------------|-----------|------------|
| At 1 January 2025 | 30 | 30 |
| At 31 December 2025 | <u>30</u> | <u>30</u> |

8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

9. Related party transactions

Service charges that were outstanding at year end have now been cleared in full.

Service charges of €1,850 were levied on the Directors of the company for units in the development which they own. These fees are paid in full.

10. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 January 2026.