

**Company Number: 144864**

**Cork City Fire Brigade Social & Sports Club CLG**  
**Annual Report and Financial Statements**  
**for the financial year ended 28 February 2025**

**Frances Hegarty & Co**  
**Chartered Accountants and Statutory Audit Firm**  
**2nd Floor, Sarsfields Hurling Club**  
**Riverstown**  
**Glanmire**  
**Cork**  
**T45 R243**  
**Ireland**

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## **Cork City Fire Brigade Social & Sports Club CLG DIRECTORS AND OTHER INFORMATION**

### **Directors**

Stephen O'Connell  
Kevin Mc Cann  
Barry O Hanlon  
Jonathan Finn  
Ger Dolan  
David O' Shea  
Derek O Byrne  
Aedan Bermingham  
David Byrne  
Alexander O'Shea  
Vincent Dineen  
Tony O' Donoghue  
Adrian O' Mahony  
Cian O' Callaghan

### **Company Secretary**

Ger Dolan

### **Company Number**

144864

### **Registered Office and Business Address**

Anglesea Street  
Cork  
Ireland

### **Auditors**

Frances Hegarty & Co  
Chartered Accountants and Statutory Audit Firm  
2nd Floor, Sarsfields Hurling Club  
Riverstown  
Glanmire  
Cork  
T45 R243  
Ireland

### **Bankers**

Allied Irish Bank Plc  
66 South Mall  
Cork

### **Solicitors**

Henry P.F. Donegan & Co.  
74 South Mall  
Cork  
Co Cork  
Ireland

# **Cork City Fire Brigade Social & Sports Club CLG**

## **DIRECTORS' REPORT**

for the financial year ended 28 February 2025

The directors present their report and the audited financial statements for the financial year ended 28 February 2025.

### **Principal Activity**

The principal activity of the company is the promotion of sports and social activities for its members.

The Company is limited by guarantee not having a share capital.

### **Principal Risks and Uncertainties**

The company is dependent on members being willing to contribute into the Social and Sports Club

### **Financial Results**

The (deficit)/surplus for the financial year amounted to €(14,761) (2024 - €2,709).

At the end of the financial year, the company has assets of €77,470 (2024 - €92,231) and liabilities of €1,000 (2024 - €1,000). The net assets of the company have decreased by €(14,761).

### **Directors and Secretary**

The directors who served throughout the financial year were as follows:

Stephen O'Connell  
Kevin Mc Cann  
Barry O Hanlon  
Jonathan Finn  
Ger Dolan  
David O' Shea  
Derek O Byrne  
Aedan Bermingham  
David Byrne  
Alexander O'Shea  
Vincent Dineen  
Tony O' Donoghue  
Adrian O' Mahony  
Cian O' Callaghan

The secretary who served throughout the financial year was Ger Dolan.

### **Auditors**

The auditors, Frances Hegarty & Co, (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

### **Taxation Status**

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

### **Accounting Records**

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Anglesea Street, Cork.

### **Signed on behalf of the board**

**Stephen O'Connell**  
Director

**Ger Dolan**  
Director

**10 November 2025**

# **Cork City Fire Brigade Social & Sports Club CLG**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 28 February 2025

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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 and enable the financial statements to be readily and properly audited. 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.

### **Disclosure of Information to Auditor**

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

### **Signed on behalf of the board**

**Stephen O'Connell**  
Director

**Ger Dolan**  
Director

**10 November 2025**

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Cork City Fire Brigade Social & Sports Club CLG**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Cork City Fire Brigade Social & Sports Club CLG ('the company') for the financial year ended 28 February 2025 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- have been properly prepared in accordance with FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime";
- have been properly prepared in accordance with the requirements of the Companies Act 2014 applicable to micro companies; and
- meet the requirements to be presumed under Section 336 (3A) the Companies Act 2014 to give a true and fair view of the assets, liabilities and financial position of the company as at 28 February 2025 and of its deficit for the financial year then ended.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Other Matter- application of true and fair view**

The financial statements have been prepared under the micro companies regime which does not require the directors or the auditor to consider the inclusion of any disclosures necessary to give a true and fair view where these go beyond the minimum disclosures required by the Companies Act 2014 as applied to micro companies.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Cork City Fire Brigade Social & Sports Club CLG**

### **Opinions on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

### **Respective responsibilities and restrictions on use**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they comply with FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and the legal requirements applicable to micro company financial statements, and are thereby presumed, in law, to give a true and fair view. 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 financial reporting framework applicable to micro companies is a compliance framework and not a fair presentation framework. The directors are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

## **INDEPENDENT AUDITOR'S REPORT to the Members of Cork City Fire Brigade Social & Sports Club CLG**

### **The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Frances Hegarty**  
**for and on behalf of**  
**FRANCES HEGARTY & CO**  
Chartered Accountants and Statutory Audit Firm  
2nd Floor, Sarsfields Hurling Club  
Riverstown  
Glanmire  
Cork  
T45 R243  
Ireland

**10 November 2025**

## **Cork City Fire Brigade Social & Sports Club CLG APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Cork City Fire Brigade Social & Sports Club CLG INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 28 February 2025

	Notes	2025 €	2024 €
Income		39,046	40,291
Expenditure		(53,807)	(37,582)
(Deficit)/surplus before tax		(14,761)	2,709
Tax on (deficit)/surplus		-	-
(Deficit)/surplus for the financial year	11	(14,761)	2,709

The company has no recognised gains or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's income and expenses all relate to continuing operations.

Approved by the board on 10 November 2025 and signed on its behalf by:

Stephen O'Connell  
Director

Ger Dolan  
Director

## Cork City Fire Brigade Social & Sports Club CLG

### BALANCE SHEET

as at 28 February 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Investments	7	<u>4,900</u>	<u>4,900</u>
<b>Current Assets</b>			
Debtors	8	2,900	2,900
Cash at bank and in hand		<u>69,670</u>	<u>84,431</u>
		<b>72,570</b>	<b>87,331</b>
<b>Creditors: amounts falling due within one year</b>	9	<u>(1,000)</u>	<u>(1,000)</u>
<b>Net Current Assets</b>		<u>71,570</u>	<u>86,331</u>
<b>Total Assets less Current Liabilities</b>		<u><b>76,470</b></u>	<u><b>91,231</b></u>
<b>Reserves</b>			
Income and expenditure account	11	<u>76,470</u>	<u>91,231</u>
<b>Members' Funds</b>		<u><b>76,470</b></u>	<u><b>91,231</b></u>

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

Approved by the board on 10 November 2025 and signed on its behalf by:

**Stephen O'Connell**  
Director

**Ger Dolan**  
Director

# Cork City Fire Brigade Social & Sports Club CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### 1. General Information

Cork City Fire Brigade Social & Sports Club CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 144864. The registered office of the company is Anglesea Street, Cork, Ireland which is also the principal place of business of the company. 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 28 February 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Income

Income for the company comprises of members subscriptions and contributions towards specific events organised by the company.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 15% Straight Line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income and Expenditure Account in the year in which it is receivable.

#### 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.

## Cork City Fire Brigade Social & Sports Club CLG

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income and Expenditure Account.

#### 3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

#### 4. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

#### 5. Employees

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

#### 6. Tangible assets

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 March 2024	31,763	31,763
At 28 February 2025	31,763	31,763
<b>Depreciation</b>		
At 1 March 2024	31,763	31,763
At 28 February 2025	31,763	31,763
<b>Net book value</b>		
At 28 February 2025	-	-

#### 7. Investments

	Other unlisted investments €	Total €
<b>Investments</b>		
<b>Cost</b>		
At 28 February 2025	4,900	4,900
<b>Net book value</b>		
At 28 February 2025	4,900	4,900
At 29 February 2024	4,900	4,900

#### 8. Debtors

	2025 €	2024 €
Other debtors	2,900	2,900

## Cork City Fire Brigade Social & Sports Club CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

<b>9. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Accruals	<b>1,000</b>	1,000
	<u>          </u>	<u>          </u>

### 10. Status

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 € 2.

### 11. Income and expenditure account

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 March 2024	<b>91,231</b>	88,522
(Deficit)/surplus for the financial year	<b>(14,761)</b>	2,709
	<u>          </u>	<u>          </u>
At 28 February 2025	<b>76,470</b>	91,231
	<u>          </u>	<u>          </u>

### 12. Post-Balance Sheet Events

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

### 13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 November 2025.