

**Company registration number: 674140**

**Cobh Wanderers A.F.C. CLG  
Trading as Cobh Wanderers A.F.C. CLG  
(A Company Limited by Guarantee and not having Share Capital)**

**Unaudited abridged financial statements**

**for the financial year ended 31 July 2025**

**Cobh Wanderers A.F.C. CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

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**Cobh Wanderers A.F.C. CLG**  
**Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Mr. Francis McCall Mr. John Barry Mr. Sean Geasley Mr. Terence Shealy Mr. Stephen Quinlan Mr. Brian O'Rourke
<b>Secretary</b>	Mr. Brian O'Rourke
<b>Company number</b>	674140
<b>Registered office</b>	Cobh Wanderers A.F.C. CLG Old Church Park Cobh Cork
<b>Business address</b>	Old Church Park Cobh Cork
<b>Accountant</b>	Noel Keane & Co. 3 Harbour Row Cobh Cork
<b>Bankers</b>	AIB Bank 4 West Beach Cobh Cork

**Cobh Wanderers A.F.C. CLG**  
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**Directors 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 Directors Responsibilities Statement accompanying those financial statements.

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

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are 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 directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors report that complies with the requirements of the Companies Act 2014.

**Cobh Wanderers A.F.C. CLG**  
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**Accountants' Report to the board of directors**  
**on the Unaudited abridged financial statements of Cobh Wanderers A.F.C. CLG**

In order to assist you to fulfil your duties under the Companies Act 2014, I have compiled the financial statements which comprise the Income and Expenditure, balance sheet and related notes from the accounting records and information and explanations you have given to me.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the company's board of directors that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors for my work or for this report.

I have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 31 July 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

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

Noel Keane & Co.  
Chartered Accountants

3 Harbour Row  
Cobh  
Cork

6 February 2026

**Cobh Wanderers A.F.C. CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Balance sheet**  
**As at 31 July 2025**

	<b>2025</b>		<b>2024</b>	
	€	€	€	€
Fixed assets		942,554		923,485
Current assets	44,856		36,822	
Prepayments and accrued income	-		2,312	
		44,856		39,134
Creditors: amounts falling due within one year		(93,665)		(109,481)
<b>Net current liabilities</b>		<b>(48,809)</b>		<b>(70,347)</b>
<b>Total assets less current liabilities</b>		<b>893,745</b>		<b>853,138</b>
Accruals and deferred income		(80,604)		(80,614)
<b>Net assets</b>		<b>813,141</b>		<b>772,524</b>
<b>Capital and reserves</b>		<b>813,141</b>		<b>772,524</b>

We, as directors of Cobh Wanderers A.F.C. 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 of the Companies Act 2014 are satisfied;
- (c) the members 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) 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 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.

**Cobh Wanderers A.F.C. CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Balance sheet (continued)**  
**As at 31 July 2025**

These abridged financial statements were approved by the board of directors on 5 February 2026 and signed on behalf of the board by:

**Mr. Sean Geasley**  
Director

**Mr. John Barry**  
Director

**Cobh Wanderers A.F.C. CLG**  
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**Notes to the abridged financial statements**  
**Financial year ended 31 July 2025**

**1. General information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Cobh Wanderers A.F.C. CLG, Old Church Park, Cobh, Cork.

**2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

**Income**

Income represents annual subscriptions received from members of the club, donations and other fund raising activities.

**Tangible assets**

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

**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:

Plant and machinery	- 12.5%
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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.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

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

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments are subsequently measured at cost less impairment.

**4. Limited by guarantee**

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is limited to €1.00.

**5. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	62,491	27,994
Profit for the financial year	31,022	34,497
<b>At the end of the financial year</b>	<u>93,513</u>	<u>62,491</u>