

**IRISH HISTORICAL STUDIES PUBLICATIONS C.L.G**

**Abridged Financial Statements**

**For the Financial Year Ended  
31<sup>st</sup> August 2025**

**Registered number 389964**

**IRISH HISTORICAL STUDIES PUBLICATIONS C.L.G**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**

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# IRISH HISTORICAL STUDIES PUBLICATIONS C.L.G

## DIRECTORS' REPORT AND OTHER INFORMATION

### Directors

David Hayton (Chair)  
Peter Connell  
David Dickson  
Peter Gray  
Andrew Sneddon  
Brian Hughes  
Clodagh Tait  
James Kelly

### Secretary

Brian Hughes

### Treasurer

Peter Connell

### Accountants

MacNeary, Rasdale & Co  
Chartered Accountants  
Wellington House  
30 Darling Street  
Enniskillen, Co. Fermanagh  
BT74 7EW

### Bankers

AIB Bank  
Main Street  
Maynooth  
Co. Kildare

### Registered Office

Department of Modern History  
Trinity College  
DUBLIN 2

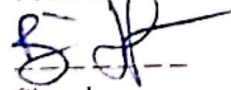
### Directors' report

The Directors present their annual report and abridged financial statements for the year ended 31 August 2025.

### ACTIVITIES AND BUSINESS REVIEW

The principal activity of the company is the publication of a journal entitled *Irish Historical Studies*. The directors are satisfied with the current financial position. Two numbers of the journal were published in the year ended 31 August 2025: nos. 174 (November 2024) and 175 (May 2025). Two meetings of the Board of Management were held during the year. (22nd November 2024 and 22nd May 2025)

I confirm that the above details are correct.



Signed

Brian Hughes, Company Secretary; 21st November 2025.

# IRISH HISTORICAL STUDIES PUBLICATIONS C.L.G

## 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 Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. 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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments 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 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 profit or loss of the company to be determined with reasonable accuracy and 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.

# **IRISH HISTORICAL STUDIES PUBLICATIONS C.L.G**

## **Accountants' report to the Board of Directors on the unaudited financial statements of Irish Historical Publications Limited**

In accordance with the engagement letter dated 1 September 2025, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company which comprise the balance sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, 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 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 the Company's Board of Directors for our work or for this report.

We have carried out the 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 year ended 31 August 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.

**MacNeary Rasdale and Co Ltd  
Chartered Accountants**

**21st November 2025.**

**Wellington House  
30 Darling Street  
Enniskillen  
Co. Fermanagh**

# IRISH HISTORICAL STUDIES PUBLICATIONS C.L.G

## Balance Sheet As at 31<sup>st</sup> August 2025

	€	2025 €	€	2024 €
<b>Fixed Assets</b>				
Equipment at Cost	2,852		2,852	
Less Depreciation charge to date	<u>(2,851)</u>	1	<u>(2,851)</u>	1
<b>Current Assets</b>				
Cash in Hands/ Paypal Account	2,237		10	
AIB : Euro	20,894		27,300	
Sundry Debtors	<u>15,500</u>		<u>16,000</u>	
		38,631		43,310
<b>Creditors</b>				
Amounts Due within one year		<u>(3,718)</u>		<u>(5,988)</u>
<b>Total Net Assets</b>		<u><b>34,914</b></u>		<u><b>37,323</b></u>
<b>Represented by:</b>				
Reserves Brought forward 01.09.2024		37,323		36,627
Surplus/ (Deficit) for the year		<u>(2,409)</u>		<u>696</u>
<b>Reserves as at 31.08.2025</b>		<u><b>34,914</b></u>		<u><b>37,323</b></u>

## IRISH HISTORICAL STUDIES PUBLICATIONS C.L.G

We, as Directors of Irish Historical Studies Publications C.L.G, state that:

- (a) the company is availing itself of the audit exemption - 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 section 358 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) the directors acknowledge the obligations of the company, 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 that financial year, and 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 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.

Approved by the board of directors and signed on its behalf by:



BRIAN HUGHES

*Director*



DAVID HAYTON

*Director*

21st November 2025

# IRISH HISTORICAL STUDIES PUBLICATIONS C.L.G

## Notes to the abridged financial statements

### 1. 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 historic cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

#### Cash flow statement

The company meets the size criteria for a small company set by the Companies Act, 2014 and therefore, in accordance with exemption contained in FRS I (revised 1996) Cash Flow Statements, it has not prepared a cash flow statement.

#### Tangible Fixed Assets & Depreciation

Tangible fixed assets are stated at historic cost less accumulated depreciation. Cost represents those costs that are directly attributable to bringing the asset into working condition for its intended use and should be included in its measurement and comprise its purchase price ( after deducting any trade discounts and rebates ) and any costs directly attributable to bringing it into working condition for its intended use.

The charge for depreciation is calculated to write down the cost of assets to their expected useful lives at:

20% Reducing Balance

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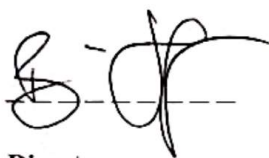
## Notes to the abridged financial statements

### Foreign Currency

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the profit and loss account.

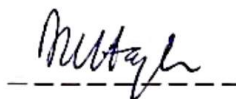
### Approval of Financial Statements

The financial statements were approved by the Board and authorised for issue on : 21st November 2025 and signed on its behalf by:-



Director

**BRIAN HUGHES**



Director

**DAVID HAYTON**

# IRISH HISTORICAL STUDIES PUBLICATIONS C.L.G

## Income and Expenditure Accounts Year ended 31<sup>st</sup> August 2025

	€	2025 €	€	2024 €
Income		17,874		17,553
Less Expenditures:-				
Administration & Secretarial Costs	4,524		4,290	
Grant: Irish Historical Society	1,750		1,750	
Legal Fees	1,437		-	
Grant: Irish History Online	4,000		4,000	
Grant: Ulster Society for Irish Historical Studies	1,750		1,750	
Keith Jeffery Prize	-		500	
Website	311		462	
AGM, Travel, Subsistence & Catering	3,314		2,037	
Grant for Conference	750		-	
General Expenses	2,400		1,900	
Bank Fees	47		68	
Honorarium	-		100	
Depreciation	-		-	
		<u>20,283</u>	<u>-</u>	<u>16,857</u>
<b>Net (Deficit)/ Surplus for the Year</b>		<u><b>(2,409)</b></u>		<u><b>696</b></u>