

Registration number 469896

CTR Manufacturing Limited
Unaudited Financial Statements
for the year ended 30 April 2025

CTR Manufacturing Limited

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CTR Manufacturing Limited

Directors and other information

Directors	Margaret Reilly Gulam Gaibi
Company Secretary	Amanda Reilly
Company number	469896
Registered office	Newtownstalaban, Termonfeekin Road, Drogheda, Co. Louth.
Business address	Newtownstalaban, Termonfeekin Road, Drogheda, Co. Louth.
Bankers	Bank of Ireland, Laurence Street, Drogheda, Co. Louth.

CTR Manufacturing Limited

Extract from directors' report in accordance with section 329 of the Companies Act 2014

The directors of the company interests in shares of the company during the financial year are as follows:

	Ordinary Shares	
	30/04/2025	30/04/2024
Margaret Reilly	1	1
Gulam Gaibi	1	1

CTR Manufacturing Limited

**Balance sheet
as at 30 April 2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	2		113,279		129,813
Current assets					
Stocks		118,987		58,473	
Debtors		282,047		280,253	
Cash at bank and in hand		33,326		50,702	
		<u>434,360</u>		<u>389,428</u>	
Creditors: amounts falling due within one year		<u>(145,854)</u>		<u>(102,121)</u>	
Net current assets			<u>288,506</u>		<u>287,307</u>
Total assets less current liabilities			401,785		417,120
Creditors: amounts falling due after more than one year			(20,403)		(35,810)
			<u>381,382</u>		<u>381,310</u>
Net assets			<u>381,382</u>		<u>381,310</u>
Capital and reserves					
Called up share capital			2		2
Profit and loss account	3		381,380		381,308
Shareholders' funds			<u>381,382</u>		<u>381,310</u>

We the directors of CTR Manufacturing Limited state that:

(a) the company is availing of the exemption provided 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 in section 358 are satisfied

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014

(d) we acknowledge the company's obligation 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 its profit and loss for such a 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; We have done so on the grounds that the company is entitled to the benefits of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353.

On behalf of the board

The notes on pages 5 to 7 form an integral part of these financial statements.

Margaret Reilly
Director
Date: 21/01/2026

CTR Manufacturing Limited
Gulam Gaibi
Director
Date: 21/01/2026

CTR Manufacturing Limited

Notes to the unaudited financial statements for the year ended 30 April 2025

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1. Statement of 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.

1.1. Basis of preparation

The accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

1.2. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Land and buildings	-	4% Straight Line
Plant and machinery	-	20% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	20% Straight Line

1.3. Stock

Stock is valued at the lower of cost and net realisable value.

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

CTR Manufacturing Limited

Notes to the unaudited financial statements for the year ended 30 April 2025

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1.5. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions: Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold; Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable; Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

1.7. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

CTR Manufacturing Limited

**Notes to the unaudited financial statements
for the year ended 30 April 2025**

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		Tangible fixed assets
		€
2. Fixed assets		
	Cost	
	At 1 May 2024	335,167
	Additions	-
	At 30 April 2025	<u>335,167</u>
	Depreciation	
	At 1 May 2024	205,354
	Charge for year	16,534
	At 30 April 2025	<u>221,888</u>
	Net book values	
	At 30 April 2025	<u>113,279</u>
	At 30 April 2024	<u>129,813</u>

		2025	2024
		€	€
3. Share capital			
	Authorised equity		
	100,000 Ordinary shares of €1 each	100,000	100,000
	Allotted, called up and fully paid equity		
	2 Ordinary shares of €1 each	<u>2</u>	<u>2</u>

		2025	2024	in year
4. Transactions with directors				
	Margaret Reilly	<u>-</u>	<u>-</u>	<u>-</u>

5. Accounting Periods

The current accounts are for a full year.

6. Approval of financial statements

The financial statements were approved by the Board on 21 January 2026 and signed on its behalf by the directors.