

Registration Number : 292679

CMT BLACKSMITH AND IRONWORKS LTD
REPORTS AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

CMT BLACKSMITH AND IRONWORKS LTD

TABLE OF CONTENTS

	<u>Page</u>
Directors and Other Information	3
Statement of Directors' Responsibilities And Declaration on Unaudited Financial Statements	4
Accountant's Report	5
Statements of Accounting Policies	6
Balance Sheet as at 31 st December 2025	7-8
Notes to the Accounts	9

CMT BLACKSMITH AND IRONWORKS LTD

DIRECTORS AND OTHER INFORMATION

DIRECTORS	CHARLIE TRIGG ELAINE TRIGG
SECRETARY	CHARLIE TRIGG
REGISTERED OFFICE	TOURTANE HOUSE, LISMORE CO. WATERFORD.
ACCOUNTANTS	NELIUS O' BRIEN CO. LTD., NEWMARKET STREET, FERMOY, CO. CORK.
BANKERS	TALLOW CREDIT UNION, CREDIT UNION HOUSE, TALLOW, CO. WATERFORD.
REGISTERED NUMBER	292679

CMT BLACKSMITH AND IRONWORKS LTD
STATEMENT OF DIRECTOR'S RESPONSIBILITIES AND DECLARATION ON
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

General Responsibilities

Company law requires the directors to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the company and of the profit or loss of that company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts, 2014 and all Regulations to be construed as one with those Acts. They are also responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' Declaration on Unaudited Financial Statements

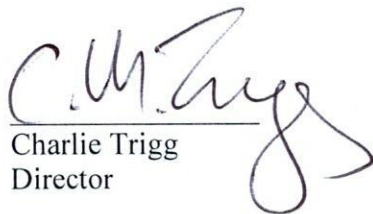
In relation to the Financial Statements as set out on page 7:

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 Nelius O'Brien Co. Ltd., Accountants, all the company's accounting records and provided all the information 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 year ended 31st December 2025.

On behalf of the Board


Charlie Trigg
Director

 6.2.26
Elaine Trigg Date
Director


CMT BLACKSMITH AND IRONWORKS LTD
ACCOUNTANTS' REPORT TO THE DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS

We have compiled the financial statements set out on page 7 of CMT Blacksmith and Ironworks Limited for the year ended 31st December 2025.

Respective Responsibilities of Directors and Accountants

As described on page 4 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of CMT Blacksmith and Ironworks Limited from the accounting records, information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.



NELIUS O' BRIEN CO. LTD.



DATE

CMT BLACKSMITH AND IRONWORKS LTD
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

(a) ACCOUNTING CONVENTION

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial standards of the Accounting Standards Board, as promulgated by the Institute of Chartered Accountants in Ireland.

(b) DEPRECIATION

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives as set out in Note 5.

(c) TURNOVER

Turnover is stated net of Value Added Tax.

(d) STOCKS

Stocks are valued at the lower of cost and net realisable value.

(e) DEBTORS

Known bad debts are written off and specific provision is made for any amounts, the collection of which is considered doubtful.

CMT BLACKSMITH AND IRONWORKS LTD
BALANCE SHEET
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	2025	2024
		€	€
FIXED ASSETS	5	56,256	48,328
CURRENT ASSETS			
Stock/WIP	6	4,000	4,000
Debtors/Prepayments	7	5,639	1,125
Cash at Bank		<u>7,769</u>	<u>16,354</u>
		17,408	21,479
CREDITORS – Amounts Falling Due Within One Year	8	<u>(8,967)</u>	<u>(11,090)</u>
NET CURRENT (LIABILITIES)/ASSETS		8,441	10,389
NET ASSETS		<u>€64,697</u>	<u>€58,717</u>
Financed by:			
CREDITORS – Amounts Falling Due After One Year		Nil	Nil
CAPITAL AND RESERVES			
Share Capital	9	2	2
Revenue Reserves/(Deficit)		<u>64,695</u>	<u>58,715</u>
		<u>€64,697</u>	<u>€ 58,717</u>

The results as shown in the profit and loss account represent the historical cost profit for the year.
The movement in member's funds for the year is represented by the retained profit for the year.

We as directors of CMT Blacksmith & Ironworks Ltd state that:

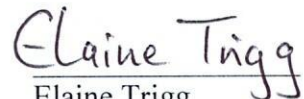
- a) The Company is availing of the exemption (and the exemption shall be expressed to be “the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014);
- b) The Company is satisfied that the conditions specified in section 358 or 359, as appropriate, is complied with;
- c) No notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

CMT BLACKSMITH AND IRONWORKS LTD
BALANCE SHEET
FOR THE YEAR ENDED 31ST DECEMBER 2025
Continued

- d) The directors acknowledge the obligations of the company under this Act, to keep (i) proper books of account and to prepare statutory financial statements which give a true and fair view of the state 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 year, and to (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the Company;
- e) The company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridges Financial Statements have been properly prepared in accordance with s.353 companies Act 2014.

The Financial statements were approved by the Board on 29th January 2026 and signed on its behalf by


Charlie Trigg
Director


Elaine Trigg
Director Date: 6.2.26

CMT BLACKSMITH AND IRONWORKS LTD
NOTE TO THE ACCOUNTS

1. TURNOVER

All turnover relates to income from Blacksmith and Ironworks.

2. STAFF NUMBER AND COSTS

The average number of persons employed by the company (including executive directors) during the year, analysed by category, was as follows:

	<u>2025</u>	<u>2024</u>
Admin Workers	1	0
Skilled Workers	<u>1</u>	<u>1</u>
Wages and Salaries		
Pensions	Nil	Nil

3. STATUTORY AND OTHER INFORMATION

The profit on the ordinary activities before taxation is stated after charging:	<u>2025</u>	<u>2024</u>
	€	€
Directors Remuneration	33,735	33,230
Pension Contribution	Nil	Nil
Accountant/Auditor Remuneration	960	830
Depreciation	13,666	11,498

4. TAXATION ON PROFIT ON ORDINARY ACTIVITIES

	<u>2025</u>	<u>2024</u>
	€	€
Corporation Tax	763	2,879

CMT BLACKSMITH AND IRONWORKS LTD
NOTE TO THE ACCOUNTS

5. FIXED ASSETS

	<u>Office</u>	<u>Plant & Machinery</u>	<u>Office Equipt</u>	<u>ICT Computer</u>	<u>Fixtures & Fittings</u>	<u>Motor Vehicle</u>	<u>Total</u>
Cost @ 01/01/25	19,453	55,895	5,123	1,667	14,416	45,413	141,967
Disposals						45,413	45,413
Additions		<u>1,445</u>		<u>569</u>		<u>55,910</u>	<u>57,924</u>
@ 31/12/2025	<u>19,453</u>	<u>57,340</u>	<u>5,123</u>	<u>2,236</u>	<u>14,416</u>	<u>55,910</u>	<u>154,478</u>
DEPRECIATION							
@ 01/01/25	15,568	48,846	5,123	1,434	13,585	9,083	93,639
Disposals						9,083	9,083
Charge for Year	<u>973</u>	<u>1,064</u>	<u>0</u>	<u>281</u>	<u>166</u>	<u>11,182</u>	<u>13,666</u>
@ 31/12/2025	<u>16,541</u>	<u>49,910</u>	<u>5,123</u>	<u>1,715</u>	<u>13,751</u>	<u>11,182</u>	<u>98,222</u>
NET BOOK VALUE							
@ 31/12/2025	<u>2,912</u>	<u>7,430</u>	<u>0</u>	<u>521</u>	<u>665</u>	<u>44,728</u>	<u>56,256</u>
Depreciation – Rate	5%	12.5%	20%	20%	20%	20%	
Policy	S/L	R/B	S/L	R/B	S/L	R/B	

6. STOCK

	<u>2025</u>	<u>2024</u>
	€	€
Raw Materials/WIP	<u>4,000</u>	<u>4,000</u>

7. DEBTORS

	<u>2025</u>	<u>2024</u>
	€	€
VAT	4,305	0
Trade Debtors and Prepayments	<u>1,334</u>	<u>1,125</u>
	<u>5,639</u>	<u>1,125</u>

8. CREDITORS (Amounts falling due within one year)

	<u>2025</u>	<u>2024</u>
	€	€
Directors Loan	6,083	5,863
Trade Creditors and Accruals	1,611	1,531
VAT	0	316
Corporation Tax	763	2,879
PAYE/PRSI	<u>510</u>	<u>501</u>
	<u>8,967</u>	<u>11,090</u>

CMT BLACKSMITH AND IRONWORKS LTD
NOTE TO THE ACCOUNTS

8(a). DIRECTORS LOAN		<u>2025</u>	<u>2024</u>
		€	€
	Balance @ 01/01/2025	5,863	6,386
	Advanced		19,628
	Repaid	<u>220</u>	<u>(20,151)</u>
	Balance @ 31/12/2025	<u>6,083</u>	<u>5,863</u>
		=====	=====

9. SHARE CAPITAL		<u>Authorised</u>	<u>Fully Paid</u>
	Ordinary Shares of €1.269738 each	200,000	2

10. CAPITAL EXPENDITURE

Capital Expenditure commitments outstanding at 31st December 2025 amounted to Nil.

11. RELATED PARTY TRANSACTION

There are no related party transactions.