

Company Number: 529853

CTG Consult Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 June 2025

CTG Consult Limited
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CTG Consult Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 profit or loss 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.

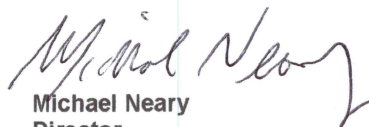
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. 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.

Signed on behalf of the board



Barry Neary
Director

19 March 2026



Michael Neary
Director

19 March 2026

CTG Consult Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

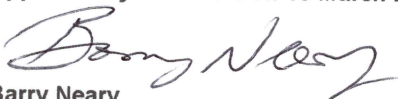
	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	1,361	857
Financial assets	7	23,787	60,000
Non-Current Assets		25,148	60,857
Current Assets			
Debtors	8	32,876	32,876
Cash and cash equivalents		78,318	19,442
		111,194	52,318
Creditors: amounts falling due within one year	9	(56,325)	(48,142)
Net Current Assets		54,869	4,176
Total Assets less Current Liabilities		80,017	65,033
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		79,917	64,933
Equity attributable to owners of the company		80,017	65,033

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of CTG Consult Limited, 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 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),
- (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 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 Companies Act 2014. The company has done so on the grounds that the company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 19 March 2026 and signed on its behalf by:


Barry Neary
 Director


Michael Neary
 Director

CTG Consult Limited
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	53,068	53,168
Profit for the financial year	-	11,865	11,865
At 30 June 2024	100	64,933	65,033
Profit for the financial year	-	14,984	14,984
At 30 June 2025	100	79,917	80,017

CTG Consult Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

CTG Consult Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Knockahone, Barntown, Co. Wexford which is also the principal place of business of the company. The principle activity of the company is IT Consulting Services. 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 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.5% 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.

Financial assets

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 Statement 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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

CTG Consult Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of property, plant and equipment	398	285
	<u> </u>	<u> </u>
4. Income from investments	2025	2024
	€	€
Profit on disposal of investments	124,007	-
	<u> </u>	<u> </u>
5. Employees		
The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).		
	2025	2024
	Number	Number
Administration	1	1
	<u> </u>	<u> </u>
6. Property, plant and equipment		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 July 2024	8,716	8,716
Additions	902	902
	<u> </u>	<u> </u>
At 30 June 2025	9,618	9,618
	<u> </u>	<u> </u>
Depreciation		
At 1 July 2024	7,859	7,859
Charge for the financial year	398	398
	<u> </u>	<u> </u>
At 30 June 2025	8,257	8,257
	<u> </u>	<u> </u>
Net book value		
At 30 June 2025	1,361	1,361
	<u> </u>	<u> </u>
At 30 June 2024	857	857
	<u> </u>	<u> </u>

CTG Consult Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

7. Financial fixed assets	Other unlisted investments €	Total €
Investments		
Cost		
At 1 July 2024	60,000	60,000
Disposals	(36,213)	(36,213)
	<u>23,787</u>	<u>23,787</u>
At 30 June 2025		
Net book value	23,787	23,787
At 30 June 2025		
At 30 June 2024	<u>60,000</u>	<u>60,000</u>
	2025	2024
	€	€
8. Debtors		
Other debtors	13,421	13,421
Directors' current accounts	19,455	19,455
	<u>32,876</u>	<u>32,876</u>
	2025	2024
	€	€
9. Creditors		
Amounts falling due within one year		
Taxation	18,682	11,992
Accruals	37,643	36,150
	<u>56,325</u>	<u>48,142</u>
	2025	2024
	€	€
10. Income Statement		
	2025	2024
	€	€
At 1 July 2024	64,933	53,068
Profit for the financial year	14,984	11,865
	<u>79,917</u>	<u>64,933</u>
At 30 June 2025		
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
12. Directors' remuneration	2025	2024
	€	€
Remuneration	65,212	63,886
Pension contributions	119,074	26,977
	<u>184,286</u>	<u>90,863</u>
13. Events After the End of the Reporting Period		
There have been no significant events affecting the company since the financial year-end.		

CTG Consult Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 March 2026.