

RMBTC Limited t/a Mary's Toymaster
Abridged Unaudited Financial Statements
for the financial year ended 31 January 2026

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RMMTC Limited t/a Mary's Toymaster DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 January 2026

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

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 all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 January 2026."


Signed on behalf of the board

DocuSigned by:


Richard Creedon
Director

17 February 2026

DocuSigned by:


Mary Creedon
Director

17 February 2026

RMMTC Limited t/a Mary's Toymaster**BALANCE SHEET**

as at 31 January 2026

	Notes	2026 €	2025 €
Fixed Assets			
Tangible assets	6	<u>75,380</u>	<u>77,465</u>
Current Assets			
Stocks	7	220,181	224,153
Debtors	8	13,818	28,896
Cash and cash equivalents		<u>59,696</u>	<u>2,495</u>
		<u>293,695</u>	<u>255,544</u>
Creditors: amounts falling due within one year	9	<u>(323,685)</u>	<u>(302,509)</u>
Net Current Liabilities		<u>(29,990)</u>	<u>(46,965)</u>
Total Assets less Current Liabilities		<u>45,390</u>	<u>30,500</u>
Creditors:			
amounts falling due after more than one year	10	<u>(59,941)</u>	<u>(49,296)</u>
Net Liabilities		<u>(14,551)</u>	<u>(18,796)</u>
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings		<u>(14,678)</u>	<u>(18,923)</u>
Equity attributable to owners of the company		<u>(14,551)</u>	<u>(18,796)</u>

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 RMMTC Limited t/a Mary's Toymaster, 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 17 February 2026 and signed on its behalf by:

DocuSigned by:

 Richard Creedon
 Director

DocuSigned by:

 Mary Creedon...
 Director

RMMTC Limited t/a Mary's Toymaster
STATEMENT OF CHANGES IN EQUITY

as at 31 January 2026

	Called up share capital €	Retained earnings €	Total €
At 1 February 2024	127	(273)	(146)
Loss for the financial year	-	(18,650)	(18,650)
At 31 January 2025	127	(18,923)	(18,796)
Profit for the financial year	-	4,245	4,245
At 31 January 2026	127	(14,678)	(14,551)

RMMTC Limited t/a Mary's Toymaster

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 January 2026

1. General Information

RMMTC Limited t/a Mary's Toymaster is a company limited by shares incorporated in Ireland. The registered office of the company is 2 Main Street, Macroom, Co. Cork, Ireland which is also the principal place of business of the company. The principal activity of the company is that of retailing toys. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company registration number is 328989.

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 31 January 2026 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.

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Currency

Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

Tangible assets and depreciation

(i) Cost

Tangible fixed assets are recorded at historical cost, less accumulated depreciation and impairment losses.

(ii) Depreciation

Depreciation is provided on tangible fixed assets and investment property so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to tangible fixed assets are as follows:

Long leasehold property	-	10% & 12.5%	Straight line
Fixtures, fittings and equipment	-	20%	Reducing balance & 12.5% Straight line
Motor vehicles	-	20%	Reducing balance

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

RMMTC Limited t/a Mary's Toymaster

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 January 2026

Leasing

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated tangible fixed assets are retained in the cost of tangible fixed assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

(iii) Impairment

Assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account.

If an impairment loss subsequently reverses, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

RMMTC Limited t/a Mary's Toymaster

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 January 2026

Employee benefits

The company provides a range on benefits to employees. Employee benefits are recognised as an expense in the period in which the service is received. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Taxation and deferred 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 Balance Sheet date.

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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

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

3. Operating profit/(loss)	2026	2025
	€	€
Operating profit/(loss) is stated after charging/(crediting):		
Depreciation of tangible assets	38,773	33,781
(Profit) on disposal of tangible assets	(1,576)	-
Government grants received	-	(16,220)
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2026	2025
	€	€
Interest	7,069	7,602
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 11, (2025 - 13).

continued

RMMTC Limited t/a Mary's Toymaster

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 January 2026

6. Tangible assets

	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 February 2025	277,261	361,625	67,522	706,408
Additions	-	5,663	60,163	65,826
Disposals	-	-	(45,528)	(45,528)
At 31 January 2026	<u>277,261</u>	<u>367,288</u>	<u>82,157</u>	<u>726,706</u>
Depreciation				
At 1 February 2025	257,203	335,487	36,253	628,943
Charge for the financial year	19,955	6,360	12,458	38,773
On disposals	-	-	(16,390)	(16,390)
At 31 January 2026	<u>277,158</u>	<u>341,847</u>	<u>32,321</u>	<u>651,326</u>
Net book value				
At 31 January 2026	<u>103</u>	<u>25,441</u>	<u>49,836</u>	<u>75,380</u>
At 31 January 2025	<u>20,058</u>	<u>26,138</u>	<u>31,269</u>	<u>77,465</u>

7. Stocks

	2026 €	2025 €
Finished goods and goods for resale	<u>220,181</u>	<u>224,153</u>

8. Debtors

	2026 €	2025 €
Trade debtors	10,154	24,908
Prepayments	3,664	3,988
	<u>13,818</u>	<u>28,896</u>

9. Creditors

Amounts falling due within one year	2026 €	2025 €
Amounts owed to credit institutions	48,822	39,132
Net obligations under finance leases and hire purchase contracts	12,000	-
Trade creditors	137,015	168,452
Taxation	50,483	24,938
Directors' current accounts (Note 12)	69,820	69,442
Accruals	5,545	545
	<u>323,685</u>	<u>302,509</u>

Trade creditors include amounts owing to suppliers, who purport to include reservation of title clauses in their conditions of sales. It is not practicable to quantify this amount, or how much of it is included in stocks.

AIB holds as security two personal guarantees in amount of €30,000 each.

continued

RMMTC Limited t/a Mary's Toymaster

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 January 2026

10. Creditors	2026	2025
Amounts falling due after more than one year	€	€
Bank loan	15,941	49,296
Finance leases and hire purchase contracts	44,000	-
	<u>59,941</u>	<u>49,296</u>
Loans		
Repayable in one year or less, or on demand	48,822	39,132
Repayable between one and two years	15,941	19,141
Repayable between two and five years	-	30,155
	<u>64,763</u>	<u>88,428</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	12,000	-
Repayable between one and five years	44,000	-
	<u>56,000</u>	<u>-</u>
11. Profit and loss account		
	2026	2025
	€	€
At 1 February 2025	(18,923)	(273)
Profit/(loss) for the financial year	4,245	(18,650)
	<u>(14,678)</u>	<u>(18,923)</u>
12. Directors' remuneration and transactions		
	2026	2025
	€	€
Remuneration	35,087	62,886
Pension contributions	12,653	13,050
	<u>47,740</u>	<u>75,936</u>

13. Controlling interest

The company was under the control of the directors during the year.

14. Post-Balance Sheet Events

There have been no significant events affecting the company since the year-end.

15. Going concern

The company has reported profits for the year ended 31st January 2026 of €4,245 (2025 losses : €18,650) and the liabilities of the company exceed its assets by €14,551 as at that date (2025: €18,796). This indicates the existence of circumstances which may cast significant doubt on the ability of the company to continue as a going concern.

The company is reliant on the continuing financial support of its director to enable it to settle its debts as they fall due. The company has received no indication that this support will not be available for the foreseeable future.

RMMTC Limited t/a Mary's Toymaster
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 January 2026

For the above reason, the director believe that the company has sufficient resources to continue in operational existence for the foreseeable future and that it is therefore appropriate to continue to prepare the Financial Statements on a going concern basis.

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17 February 2026.