

Tom Martin & Company Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Tom Martin & Company Limited

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Tom Martin & Company Limited

DIRECTORS AND OTHER INFORMATION

Directors	Róisín Fleming David Fleming
Company Secretary	Róisín Fleming
Company Number	166390
Registered Office and Business Address	Faber Castell Complex Fermoy Co. Cork Ireland
Accountants	Bluett Byrne Limited Chartered Accountants Ireland 52 James Place East, Dublin 2 Ireland

Tom Martin & Company Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 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

Róisín Fleming
Director

12 March 2026

David Fleming
Director

12 March 2026

Tom Martin & Company Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	356,402	378,861
Current Assets			
Stocks	7	852,139	726,769
Debtors	8	429,039	593,772
Cash and cash equivalents		2,893,338	2,655,195
		4,174,516	3,975,736
Creditors: amounts falling due within one year	9	(93,947)	(162,154)
Net Current Assets		4,080,569	3,813,582
Total Assets less Current Liabilities		4,436,971	4,192,443
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings		4,436,844	4,192,316
Equity attributable to owners of the company		4,436,971	4,192,443

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 Tom Martin & Company 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 12 March 2026 and signed on its behalf by:

Róisín Fleming
Director

David Fleming
Director

Tom Martin & Company Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	127	4,148,171	4,148,298
Profit for the financial year	-	46,020	46,020
Payment of dividends	-	(1,875)	(1,875)
At 31 December 2024	127	4,192,316	4,192,443
Profit for the financial year	-	247,761	247,761
Payment of dividends	-	(808)	(808)
Dividends payable	-	(2,425)	(2,425)
At 31 December 2025	127	4,436,844	4,436,971

Tom Martin & Company Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Tom Martin & Company Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 166390. The registered office of the company is Faber Castell Complex, Fermoy, Co. Cork, Ireland which is also the principal place of business of the company. The principal activity of the company during this financial year was the wholesale of writing instruments. 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 financial year ended 31 December 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.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 10% Straight line
Fixtures, fittings and equipment	- 10+33% Straight line
Motor vehicles	- 20% Straight line
Leasehold Improvements	- Over 21 Years

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.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. 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.

Tom Martin & Company Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 Profit and Loss Account.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	22,459	22,459
	<u> </u>	<u> </u>
4. Other Gains and Losses	2025	2024
	€	€
Fair value gains and losses are as follows:		
Foreign exchange	-	94
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the year was 10 (2024 - 10)

Tom Martin & Company Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Tangible assets

	Investment properties €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Leasehold Improvement s €	Total €
Cost						
At 1 January 2025	342,688	11,350	74,348	109,922	41,193	579,501
At 31 December 2025	342,688	11,350	74,348	109,922	41,193	579,501
Depreciation						
At 1 January 2025	-	4,540	66,825	88,082	41,193	200,640
Charge for the financial year	-	1,135	7,434	13,890	-	22,459
At 31 December 2025	-	5,675	74,259	101,972	41,193	223,099
Net book value						
At 31 December 2025	342,688	5,675	89	7,950	-	356,402
At 31 December 2024	342,688	6,810	7,523	21,840	-	378,861

Tom Martin & Company Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

7. Stocks	2025	2024
	€	€
Finished goods and goods for resale	852,139	726,769

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors	2025	2024
	€	€
Trade debtors	372,058	530,691
Other debtors	1,553	1,000
Deferred tax asset	4,049	2,011
Taxation	49,627	58,430
Prepayments	1,752	1,640
	429,039	593,772

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	24,005	64,575
Taxation	45,478	62,002
Accruals	24,464	35,577
	93,947	162,154

10. Income Statement	Profit	2025	2024
	account	€	€
	€	€	€
At 1 January 2025	4,192,316	4,192,316	4,148,171
Profit for the financial year	247,761	247,761	46,020
Payment of dividends	(808)	(808)	(1,875)
Dividends payable	(2,425)	(2,425)	-
At 31 December 2025	4,436,844	4,436,844	4,192,316

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

12. Directors' remuneration	2025	2024
	€	€
Remuneration	109,084	101,400
Pension contributions	313,153	616,187
	422,237	717,587

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 March 2026.