

Company registration number: 493273

RTMANN Production Ltd

Unaudited abridged financial statements

for the financial year ended 30 April 2025

RTMANN Production Ltd

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Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the 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" 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 and then apply them consistently;
- make judgments 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.



MR. RHYS MANNION
DIRECTOR



MR. CIARAN MANNION
DIRECTOR

19/02/2026

RTMANN Production Ltd

**Balance sheet
As at 30 April 2025**

		2025		2024	
	Note	€	€	€	€
Current assets					
Stocks	6	24,500		22,000	
Cash at bank and in hand		10,464		52	
		34,964		22,052	
Creditors: amounts falling due within one year					
	7	(12,874)		(11,620)	
Net current assets			22,090		10,432
Total assets less current liabilities			22,090		10,432
Net assets			22,090		10,432
Capital and reserves					
Called up share capital presented as equity			100		100
Revaluation reserve			-		(12)
Profit and loss account			21,990		10,344
Shareholders funds			22,090		10,432

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

We, as directors of RTMANN Production Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.


The notes on pages 4 to 7 form part of these abridged financial statements.


RTMANN Production Ltd

Balance sheet (continued)

As at 30 April 2025

These abridged financial statements were approved by the board of directors on 19 February 2026 and signed on behalf of the board by:


MR RHYS MANNION
Director


MR CIARAN MANNION
Director

The notes on pages 4 to 7 form part of these abridged financial statements.

RTMANN Production Ltd

Notes to the abridged financial statements Financial year ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is CURRAGHAMORE,, KILTOOM,, ATHLONE, ROSCOMMON.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Trade and other debtors

Trade and other debtors including amounts owed to group companies 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 receivables 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 provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals 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.

RTMANN Production Ltd

Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

3. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: 1).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	<u>10,454</u>	<u>11,690</u>

4. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	<u>10,454</u>	<u>11,690</u>

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	10,344	22,783
Profit/(loss) for the financial year	11,746	(12,409)
At the end of the financial year	<u>22,090</u>	<u>10,374</u>

6. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	<u>24,500</u>	<u>22,000</u>

RTMANN Production Ltd

Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	-	525
Other creditors	10,393	7,437
PAYE and social welfare	49	-
VAT	693	-
Accruals	1,739	3,658
	<u>12,874</u>	<u>11,620</u>

8. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	(7,437)	(7,304)
Advances made during the financial year	44	866
Amounts repaid during the financial year	(3,000)	(1,000)
At the end of the financial year	<u>(10,393)</u>	<u>(7,438)</u>

Disclosure for each director or other person is as follows:

Rhys Mannion

	2025	2024
	€	€
At the start of the financial year	(6,437)	(7,304)
Advances made during the financial year	44	866
At the end of the financial year	<u>(6,393)</u>	<u>(6,438)</u>

Ciaran Mannion

	2025	2024
	€	€
At the start of the financial year	(1,000)	-
Amounts repaid during the financial year	(3,000)	(1,000)
At the end of the financial year	<u>(4,000)</u>	<u>(1,000)</u>

RTMANN Production Ltd

Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 19 February 2026.