

**HOLT CARTOON DESIGNATED ACTIVITY COMPANY**  
**Directors' Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2026**

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## **HOLT CARTOON DESIGNATED ACTIVITY COMPANY DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Trevor Courtney Paul Dowling
<b>Company Number</b>	727598
<b>Registered Office</b>	7 UPPER PEMBROKE STREET Dublin D02T681 Ireland
<b>Business Address</b>	7 UPPER PEMBROKE STREET DUBLIN 2 Dublin D02T681 Ireland
<b>Accountants</b>	Coleman & Company Pembroke Hall 7 Upper Pembroke Street Dublin 2 D02 T681

# HOLT CARTOON DESIGNATED ACTIVITY COMPANY DIRECTORS' REPORT

for the financial year ended 31 March 2026

The directors present their report and the unaudited financial statements for the financial year ended 31 March 2026.

## Principal Activity and Review of the Business

Film Production

There has been no significant change in these activities during the financial year ended 31 March 2026.

## Results and Dividends

The profit for the financial year amounted to €0 (2025 - €0).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €0 (2025 - €71,896) and liabilities of €(100) (2025 - €71,796). The net assets of the company have decreased by €0.

## Directors

The directors who served throughout the financial year were as follows:

Trevor Courtney  
Paul Dowling

The directors had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 31 March 2026 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

## Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

## Post Balance Sheet Events

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

## Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 7 UPPER PEMBROKE STREET, Dublin, D02T681.

## Signed on behalf of the board

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Trevor Courtney  
Director

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Paul Dowling  
Director

1 April 2026

# **HOLT CARTOON DESIGNATED ACTIVITY COMPANY DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 March 2026

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" 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**

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**Trevor Courtney**  
Director

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**Paul Dowling**  
Director

**1 April 2026**

# HOLT CARTOON DESIGNATED ACTIVITY COMPANY PROFIT AND LOSS ACCOUNT

for the financial year ended 31 March 2026

	Notes	2026 €	2025 €
Turnover		-	633,960
Cost of sales		-	(475,967)
<b>Gross profit</b>		-	157,993
Administrative expenses		-	(157,993)
<b>Profit before taxation</b>		-	-
Tax on profit	4	-	-
<b>Profit for the financial year</b>		-	-
<b>Total comprehensive income</b>		-	-

Approved by the board on 1 April 2026 and signed on its behalf by:

\_\_\_\_\_  
Trevor Courtney  
Director

\_\_\_\_\_  
Paul Dowling  
Director

# HOLT CARTOON DESIGNATED ACTIVITY COMPANY BALANCE SHEET

as at 31 March 2026

	Notes	2026 €	2025 €
<b>Current Assets</b>			
Debtors	5	-	41,310
Cash and cash equivalents		-	30,586
		<hr/>	<hr/>
		-	71,896
<b>Creditors: amounts falling due within one year</b>	6	<b>100</b>	<b>(71,796)</b>
		<hr/>	<hr/>
<b>Net Current Assets</b>		<b>100</b>	<b>100</b>
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		<b>100</b>	<b>100</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		<b>100</b>	100
		<hr/>	<hr/>
<b>Equity attributable to owners of the company</b>		<b>100</b>	<b>100</b>
		<hr/> <hr/>	<hr/> <hr/>

The financial statements have been prepared in accordance with the small companies' regime.

We as Directors of HOLT CARTOON DESIGNATED ACTIVITY COMPANY, 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.

**Approved by the board on 1 April 2026 and signed on its behalf by:**

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**Trevor Courtney**  
Director

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**Paul Dowling**  
Director

# HOLT CARTOON DESIGNATED ACTIVITY COMPANY STATEMENT OF CHANGES IN EQUITY

as at 31 March 2026

	<b>Called up share capital €</b>	<b>Total  €</b>
<b>At 1 April 2024</b>	100	100
<b>At 31 March 2025</b>	100	100
<b>At 31 March 2026</b>	<b>100</b>	<b>100</b>

# HOLT CARTOON DESIGNATED ACTIVITY COMPANY

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

### 1. General Information

HOLT CARTOON DESIGNATED ACTIVITY COMPANY is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 727598. The registered office of the company is 7 UPPER PEMBROKE STREET, Dublin, D02T681, Ireland. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 March 2026 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### 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" 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.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

#### Turnover

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

#### 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.

# HOLT CARTOON DESIGNATED ACTIVITY COMPANY

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

### 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. Employees

The average monthly number of employees, including directors, during the financial year was 12, (2025 - 12).

	2026 Number	2025 Number
Administration	12	12

### 4. Tax on profit

	2026 €	2025 €
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#### Analysis of charge in the financial year

#### Current tax:

Corporation tax	-	-
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No charge to tax arises due to tax losses incurred.

### 5. Debtors

	2026 €	2025 €
Taxation	-	41,310

### 6. Creditors

#### Amounts falling due within one year

	2026 €	2025 €
Amounts owed to connected parties (Note 9)	(100)	71,796

### 7. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2026.

## HOLT CARTOON DESIGNATED ACTIVITY COMPANY NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

<b>8. Directors' remuneration</b>	<b>2026</b>	2025
	€	€
Remuneration	-	84,000
	<u>          </u>	<u>          </u>

### 9. Related party transactions

The following amounts are due to other connected parties:

<b>2026</b>	2025
€	€
<b>(100)</b>	71,796
<u>          </u>	<u>          </u>

### 10. Post-Balance Sheet Events

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

### 11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 1 April 2026.