

**Eskimo Productions Limited**  
**Directors' Report and Unaudited Financial Statements**  
**for the financial year ended 31 October 2025**

# **Eskimo Productions Limited**

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**Eskimo Productions Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Trevor Courtney Paul Dowling
<b>Company Secretary</b>	Trevor Courtney
<b>Company Number</b>	519168
<b>Registered Office and Business Address</b>	7 Upper Pembroke Street Dublin 2 Co. Dublin Republic of Ireland
<b>Accountants</b>	COLEMAN AND COMPANY Chartered Certified Accountants PEMBROKE HALL, 7 UPPER PEMBROKE STREET, DUBLIN 2 Republic of Ireland

# Eskimo Productions Limited

## DIRECTORS' REPORT

for the financial year ended 31 October 2025

The directors present their report and the unaudited financial statements for the financial year ended 31 October 2025.

### Principal Activity

The principal activity is the production of animation videos

### Principal Risks and Uncertainties

The company is subject to the usual risks of a downturn in the economy

### Results and Dividends

The profit/(loss) for the financial year after providing for depreciation amounted to €67,160 (2024 - €(5,938)).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €145,245 (2024 - €55,646) and liabilities of €49,432 (2024 - €26,993). The net assets of the company have increased by €67,160.

### Directors and Secretary

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

Trevor Courtney

Paul Dowling

The secretary who served throughout the financial year was Trevor Courtney.

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 31/10/25	Number Held At 01/11/24
Trevor Courtney	ORDINARY	<u>1,000</u>	<u>1,000</u>

Paul Dowling 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 October 2025 and the date of signing the financial statements.

In accordance with the Articles of Association, 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 Statement of Financial Position Events

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

# **Eskimo Productions Limited**

## **DIRECTORS' REPORT**

for the financial year ended 31 October 2025

### **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 2, Co. Dublin.

### **Signed on behalf of the board**

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**Trevor Courtney**  
Director

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**Paul Dowling**  
Director

**20 January 2026**

# **Eskimo Productions Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 October 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**

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**Trevor Courtney**  
Director

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**Paul Dowling**  
Director

**20 January 2026**

**Eskimo Productions Limited**  
**INCOME STATEMENT**  
for the financial year ended 31 October 2025

	Notes	2025 €	2024 €
Turnover		92,200	40,000
Cost of sales		(16,310)	-
<b>Gross profit</b>		<b>75,890</b>	<b>40,000</b>
Administrative expenses		(8,730)	(12,938)
<b>Operating profit</b>	<b>3</b>	<b>67,160</b>	<b>27,062</b>
Exceptional items	<b>4</b>	-	(33,000)
<b>Profit/(loss) before taxation</b>		<b>67,160</b>	<b>(5,938)</b>
Tax on profit/(loss)		-	-
<b>Profit/(loss) for the financial year</b>		<b>67,160</b>	<b>(5,938)</b>
<b>Total comprehensive income</b>		<b>67,160</b>	<b>(5,938)</b>

Approved by the board on 20 January 2026 and signed on its behalf by:

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

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

# Eskimo Productions Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 October 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	23,764	5,437
<b>Current Assets</b>			
Debtors	7	-	1,134
Cash and cash equivalents		121,481	49,075
		121,481	50,209
<b>Creditors: amounts falling due within one year</b>	8	(49,432)	(26,993)
<b>Net Current Assets</b>		72,049	23,216
<b>Total Assets less Current Liabilities</b>		95,813	28,653
<b>Capital and Reserves</b>			
Called up share capital presented as equity		1,000	1,000
Retained earnings		94,813	27,653
<b>Equity attributable to owners of the company</b>		95,813	28,653

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 Eskimo Productions 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.

**Approved by the board on 20 January 2026 and signed on its behalf by:**

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

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

**Eskimo Productions Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 October 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 November 2023</b>	1,000	33,591	34,591
Loss for the financial year	-	(5,938)	(5,938)
<b>At 31 October 2024</b>	1,000	27,653	28,653
Profit for the financial year	-	67,160	67,160
<b>At 31 October 2025</b>	<b>1,000</b>	<b>94,813</b>	<b>95,813</b>

# Eskimo Productions Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### 1. General Information

Eskimo Productions Limited is a company limited by shares incorporated in Ireland

### 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 financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 October 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:

Land and buildings freehold	-	4% Straight line
Plant and machinery	-	12.5% Reducing balance
Fixtures, fittings and equipment	-	12.5% Reducing balance

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.

#### 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.

## Eskimo Productions Limited

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### 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 Statement of Financial Position 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 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.

### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>679</b>	776
	<u>          </u>	<u>          </u>
<b>4. Exceptional items</b>	<b>2025</b>	2024
	€	€
Other exceptional item 1	-	(33,000)
	<u>          </u>	<u>          </u>
<b>5. Employees</b>		

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

## Eskimo Productions Limited

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### 6. Property, plant and equipment

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>				
At 1 November 2024	-	5,507	9,544	15,051
Additions	19,006	-	-	19,006
At 31 October 2025	<u>19,006</u>	<u>5,507</u>	<u>9,544</u>	<u>34,057</u>
<b>Depreciation</b>				
At 1 November 2024	-	4,974	4,640	9,614
Charge for the financial year	-	66	613	679
At 31 October 2025	<u>-</u>	<u>5,040</u>	<u>5,253</u>	<u>10,293</u>
<b>Net book value</b>				
At 31 October 2025	<u><b>19,006</b></u>	<u><b>467</b></u>	<u><b>4,291</b></u>	<u><b>23,764</b></u>
At 31 October 2024	<u>-</u>	<u>533</u>	<u>4,904</u>	<u>5,437</u>

### 7. Debtors

	2025 €	2024 €
Taxation	-	1,134

### 8. Creditors Amounts falling due within one year

	2025 €	2024 €
Trade creditors	6,496	-
Amounts owed to connected parties (Note 11)	40,000	20,000
Directors' current accounts (Note 10)	2,936	6,993
	<u><b>49,432</b></u>	<u>26,993</u>

### 9. Capital commitments

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

### 10. Directors' remuneration and transactions

	2025 €	2024 €
Pension contributions	<u>3,600</u>	<u>2,400</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Trevor Courtney	<u>2,936</u>	<u>6,993</u>

### 11. Related party transactions

The following amounts are due to other connected parties:

	2025 €	2024 €
	<u><b>40,000</b></u>	<u>20,000</u>

**Eskimo Productions Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 October 2025

**12. Events After the End of the Reporting Period**

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

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 20 January 2026.