

Company Number: 630988

**Little Moon Animation Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Little Moon Animation Limited

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# Little Moon Animation Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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 to MRA Chartered Accountants Limited, 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 December 2025."

### Signed on behalf of the board

**Vanessa Robinson**  
Director

5 March 2026

**Eoghan Garvey**  
Director

5 March 2026

## **Little Moon Animation Limited**

### **ACCOUNTANTS REPORT**

#### **to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Little Moon Animation Limited for the financial year ended 31 December 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 5 to 10 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Little Moon Animation Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that Little Moon Animation Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Little Moon Animation Limited. You consider that Little Moon Animation Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Little Moon Animation Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

#### **MRA CHARTERED ACCOUNTANTS LIMITED**

The Kennedy Building  
Main Street  
Dublin 24

**5 March 2026**

# Little Moon Animation Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	24,364	29,975
Investments	6	200	300
		<hr/>	<hr/>
<b>Fixed Assets</b>		<b>24,564</b>	<b>30,275</b>
		<hr/>	<hr/>
<b>Current Assets</b>			
Debtors	7	81,916	276,486
Cash and cash equivalents		29,690	13,165
		<hr/>	<hr/>
		<b>111,606</b>	<b>289,651</b>
		<hr/>	<hr/>
<b>Creditors: amounts falling due within one year</b>	8	<b>(79,569)</b>	<b>(140,596)</b>
		<hr/>	<hr/>
<b>Net Current Assets</b>		<b>32,037</b>	<b>149,055</b>
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		<b>56,601</b>	<b>179,330</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		110	110
Retained earnings	9	56,491	179,220
		<hr/>	<hr/>
<b>Equity attributable to owners of the company</b>		<b>56,601</b>	<b>179,330</b>
		<hr/> <hr/>	<hr/> <hr/>

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 Little Moon Animation 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 359 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 5 March 2026 and signed on its behalf by:**

**Vanessa Robinson**  
Director

**Eoghan Garvey**  
Director

**Little Moon Animation Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 January 2024</b>	110	165,393	165,503
Profit for the financial year	-	13,827	13,827
<b>At 31 December 2024</b>	110	179,220	179,330
Loss for the financial year	-	(122,729)	(122,729)
<b>At 31 December 2025</b>	<b>110</b>	<b>56,491</b>	<b>56,601</b>

# Little Moon Animation Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Little Moon Animation Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 630988. The registered office of the company is C/O MRA Chartered Accountants Limited, The Kennedy Building, Main Street, Dublin 24 which is also the principal place of business of the company. The principal activity of the company is the provision of animation and production services. 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 280B 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.

#### Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

#### Turnover

Turnover comprises the invoice value of services provided by the company, exclusive of trade discounts and value added tax. Income also comprises of development funding, production funding and grant income from various bodies.

#### 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:

Fixtures, fittings and equipment	-	20% Straight line
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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.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

#### 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.

#### 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.

# Little Moon Animation Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 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.

### 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.

### Ordinary share capital

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

<b>3. Operating (loss)/profit</b>	<b>2025</b>	2024
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of tangible assets	<b>8,989</b>	8,078
Loss/(profit) on disposal of intangible fixed assets	<b>100</b>	-
Loss on foreign currencies	<b>3,708</b>	1,417
	<u><u>          </u></u>	<u><u>          </u></u>

### 4. Employees

The average monthly number of employees, including directors, during the financial year was 8, (2024 - 12).

	<b>2025</b>	2024
	Number	Number
Directors	<b>2</b>	2
Operational	<b>6</b>	10
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>8</b>	12

### 5. Tangible assets

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2025	44,364	44,364
Additions	3,378	3,378
	<u>          </u>	<u>          </u>
At 31 December 2025	47,742	47,742
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 January 2025	14,389	14,389
Charge for the financial year	8,989	8,989
	<u>          </u>	<u>          </u>
At 31 December 2025	23,378	23,378
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 31 December 2025	<b>24,364</b>	<b>24,364</b>
	<u><u>          </u></u>	<u><u>          </u></u>
At 31 December 2024	29,975	29,975
	<u><u>          </u></u>	<u><u>          </u></u>

# Little Moon Animation Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Investments	Subsidiary undertakings shares	Total
	€	€
<b>Investments</b>		
<b>Cost</b>		
At 1 January 2025	300	300
Disposals	(100)	(100)
	<u>200</u>	<u>200</u>
At 31 December 2025	200	200
	<u>200</u>	<u>200</u>
<b>Net book value</b>		
At 31 December 2025	<u>200</u>	<u>200</u>
At 31 December 2024	<u>300</u>	<u>300</u>
	<u>2025</u>	2024
	€	€
<b>7. Debtors</b>		
Trade debtors	77,575	276,276
Other debtors	10	210
Taxation	4,331	-
	<u>81,916</u>	<u>276,486</u>
	<u>2025</u>	2024
	€	€
<b>8. Creditors</b>		
<b>Amounts falling due within one year</b>		
Trade creditors	11,875	-
Amounts owed to group undertakings	-	29,903
Taxation	3,386	17,096
Directors' current accounts (Note 10)	50,729	50,729
Other creditors	4,909	32,268
Accruals	8,670	10,600
	<u>79,569</u>	<u>140,596</u>
	<u>2025</u>	2024
	€	€
<b>9. Profit and loss account</b>		
At 1 January 2025	179,220	165,393
(Loss)/profit for the financial year	(122,729)	13,827
	<u>56,491</u>	<u>179,220</u>
At 31 December 2025	56,491	179,220
	<u>2025</u>	2024
	€	€
<b>10. Directors' remuneration and transactions</b>		
Remuneration	56,550	89,750
Pension contributions	20,200	8,370
	<u>76,750</u>	<u>98,120</u>

**Little Moon Animation Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
 for the financial year ended 31 December 2025

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Vanessa Robinson	<b>50,729</b>	50,729

Amounts due are unsecured, interest free and repayable on demand.

**11. Related party transactions**

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

**12. Post-Balance Sheet Events**

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 5 March 2026.