

The Irish Voiceover Agency Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

The Irish Voiceover Agency Limited

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The Irish Voiceover Agency Limited DIRECTORS AND OTHER INFORMATION

Directors	Deborah Pearce Houlden David Houlden
Company Secretary	Deborah Pearce Houlden
Company Number	264650
Registered Office	18 Westland Square Pearse Street Dublin 2 Co. Dublin D02 F751
Business Address	74 Francis Street Dublin 8 D08 KA43
Accountants	Merry Mullen Chartered Accountants 18 Westland Square Pearse Street Dublin 2

The Irish Voiceover Agency 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

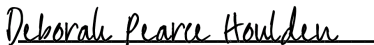
In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

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 Merry Mullen, (Chartered Accountants), 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


Deborah Pearce Houlden
Director

20 March 2026


David Houlden
Director

20 March 2026

The Irish Voiceover Agency Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	3,889	4,640
Financial assets	6	-	114
Non-Current Assets		3,889	4,754
Current Assets			
Debtors	7	473,894	404,076
Cash and cash equivalents		185,114	324,257
		659,008	728,333
Creditors: amounts falling due within one year	8	(505,086)	(552,305)
Net Current Assets		153,922	176,028
Total Assets less Current Liabilities		157,811	180,782
Capital and Reserves			
Called up share capital presented as equity		10	10
Retained earnings		157,801	180,772
Shareholders' Funds		157,811	180,782

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 The Irish Voiceover Agency 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 20 March 2026 and signed on its behalf by:

Deborah Pearce Houlden
 Deborah Pearce Houlden
 Director

David Houlden
 David Houlden
 Director

The Irish Voiceover Agency Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	10	166,897	166,907
Profit for the financial year	-	13,875	13,875
At 31 December 2024	10	180,772	180,782
Loss for the financial year	-	(22,971)	(22,971)
At 31 December 2025	10	157,801	157,811

The Irish Voiceover Agency Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

The Irish Voiceover Agency Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 264650. The registered office of the company is 18 Westland Square, Pearse Street, Dublin 2, Co. Dublin, D02 F751. The principal activity of the company is to provide artists for voiceover 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 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 services supplied by the company, exclusive of trade discounts and value added tax.

Currency

(i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'finance (expense)/income'. All other foreign exchange gains and losses are presented in the profit and loss account within 'Other operating (losses)/gains'.

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:

Computer equipment	-	20% Straight Line
Fixtures and fittings	-	20% Straight Line

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.

The Irish Voiceover Agency Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Financial assets

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 Income Statement in the 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 Statement of Financial Position bank overdrafts are shown within Creditors.

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.

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.

Ordinary share capital

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

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of property, plant and equipment	1,848	1,540
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was as follows:

	2025	2024
	Number	Number
Administration	6	6
	<u> </u>	<u> </u>

The Irish Voiceover Agency Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

5. Property, plant and equipment

	Computer equipment	Fixtures and fittings	Total
	€	€	€
Cost or Valuation			
At 1 January 2025	49,094	1,470	50,564
Additions	1,097	-	1,097
At 31 December 2025	50,191	1,470	51,661
Depreciation			
At 1 January 2025	44,454	1,470	45,924
Charge for the financial year	1,848	-	1,848
At 31 December 2025	46,302	1,470	47,772
Net book value			
At 31 December 2025	3,889	-	3,889
At 31 December 2024	4,640	-	4,640

6. Financial fixed assets

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost or Valuation		
At 1 January 2025	114	114
Disposals	(114)	(114)
At 31 December 2025	-	-
Net book value		
At 31 December 2025	-	-
At 31 December 2024	114	114

7. Debtors

	2025	2024
	€	€
Trade debtors	454,971	384,494
Amounts owed by group undertakings	-	4,238
Other debtors	164	548
Directors' current accounts	124	176
Taxation	3,552	-
Called up share capital not paid	7	7
Prepayments	10,076	9,613
Other debtor-deposit	5,000	5,000
	473,894	404,076

continued

The Irish Voiceover Agency Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	426,326	483,261
Taxation	76,392	66,669
Other creditors	623	630
Accruals	1,745	1,745
	<u>505,086</u>	<u>552,305</u>

9. Income Statement

	2025	2024
	€	€
At 1 January 2025	180,772	166,897
(Loss)/profit for the financial year	(22,971)	13,875
At 31 December 2025	<u>157,801</u>	<u>180,772</u>

10. Directors' remuneration

	2025	2024
	€	€
Remuneration	261,329	251,183
Pension contributions	74,139	38,139
	<u>335,468</u>	<u>289,322</u>

11. Events After the End of the Reporting Period

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

12. Approval of financial statements

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