

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

Company Name: E. Holt & Sons Limited

Company Number: 355912

Financial Year: 1 January 2025 to 31 December 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Paula Holt
Director



Edmond Holt
Secretary

17 January 2026

E. Holt & Sons Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Company Number: 355912

E. Holt & Sons Limited
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E. Holt & Sons Limited
DIRECTORS AND OTHER INFORMATION

Directors	Edmond Holt Paula Holt
Company Secretary	Edmond Holt
Company Number	355912
Registered Office and Business Address	40 Wexford Road Arklow Co. Wicklow
Accountants	R HENDY & CO BOOKKEEPING SERVICES ULC T/A R HENDY & CO Chartered Accountants CA House Croghan Industrial Estate Emoclew Road Arklow Co. Wicklow
Bankers	Bank of Ireland plc Main Street Arklow Co. Wicklow
Solicitors	W.R. Joyce & Co 18 Main Street Arklow Co. Wicklow

E. Holt & Sons 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" 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

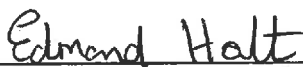
In relation to the financial statements which comprise the Statement of Financial Position and the related notes:


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 R HENDY & CO BOOKKEEPING SERVICES ULC, (T/A R HENDY & CO 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


Edmond Holt
Director


Paula Holt
Director

17 January 2026

E. Holt & Sons Limited
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of E. Holt & Sons Limited for the financial year ended 31 December 2025

In accordance with the engagement letter dated 9 January 2026 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 6 to 10 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm 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 E. Holt & Sons 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 Statement of Financial Position for the year ended 31 December 2025 your duty to ensure that E. Holt & Sons 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 E. Holt & Sons Limited. You consider that E. Holt & Sons 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 E. Holt & Sons 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.



R Eric Hendy
for and on behalf of
R HENDY & CO BOOKKEEPING SERVICES ULC
T/A R HENDY & CO Chartered Accountants
CA House
Croghan Industrial Estate
Emoclew Road
Arklow
Co. Wicklow

17 January 2026

E. Holt & Sons Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	4,866	6,262
Current Assets			
Stocks	8	6,257	3,472
Debtors	9	2,089	8,725
Cash and cash equivalents		12,513	21,147
		20,859	33,344
Creditors: amounts falling due within one year	10	(13,002)	(23,235)
Net Current Assets		7,857	10,109
Total Assets less Current Liabilities		12,723	16,371
Capital and Reserves			
Called up share capital presented as equity		100	100
Statement of income and retained earnings	11	12,623	16,271
Shareholders' Funds		12,723	16,371

We as Directors of E. Holt & Sons 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 17 January 2026 and signed on its behalf by:


 Edmond Holt
 Director


 Paula Holt
 Director

E. Holt & Sons Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

E. Holt & Sons Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 355912. The registered office of the company is 40 Wexford Road, Arklow, Co. Wicklow which is also the principal place of business of the company. The principal activity of the company is classified as joinery and carpentry manufacturers. 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 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 represents the total invoice value, excluding value added tax, of sales made during the year.

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:

Leasehold buildings	-	Straight line over twenty five years
Plant and machinery	-	12.5% Straight line in line with tax writing down rates
Fixtures, fittings and equipment	-	12.5% straight line in line with tax writing down rates

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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

E. Holt & Sons 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

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 tangible assets	1,396	1,396
	<u>1,396</u>	<u>1,396</u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	191	396
	<u>191</u>	<u>396</u>
5. Employees		
The average monthly number of employees, including directors, during the financial year was;		
	2025	2024
	Number	Number
Directors (not in receipt of remuneration)	1	1
	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

E. Holt & Sons Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Tax on (loss)/profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	-	677

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
(Loss)/profit taxable at 12.50%	<u>(3,648)</u>	<u>5,217</u>
(Loss)/profit before tax multiplied by the standard rate of corporation tax in Republic of Ireland at 12.50% (2024 - 12.50%)	(456)	652
Effects of:		
Expenses not deductible for tax purposes	-	25
Utilisation of tax losses	456	-
Total tax charge for the financial year (Note 6 (a))	<u>-</u>	<u>677</u>

No charge to tax arises due to utilisation of tax losses.

7. Tangible assets

	Leasehold buildings €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost				
At 1 January 2025	<u>29,320</u>	<u>508</u>	<u>1,273</u>	<u>31,101</u>
At 31 December 2025	<u>29,320</u>	<u>508</u>	<u>1,273</u>	<u>31,101</u>
Depreciation				
At 1 January 2025	24,139	64	636	24,839
Charge for the financial year	1,173	64	159	1,396
At 31 December 2025	<u>25,312</u>	<u>128</u>	<u>795</u>	<u>26,235</u>
Net book value				
At 31 December 2025	<u>4,008</u>	<u>380</u>	<u>478</u>	<u>4,866</u>
At 31 December 2024	<u>5,181</u>	<u>444</u>	<u>637</u>	<u>6,262</u>

8. Stocks

	2025 €	2024 €
Raw materials	2,157	3,472
Work in progress	4,100	-
	<u>6,257</u>	<u>3,472</u>

The replacement cost of stock did not differ significantly from the figures shown.

E. Holt & Sons Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. Debtors	2025	2024
	€	€
Trade debtors	140	7,449
Taxation	700	-
Prepayments	1,249	1,276
	<u>2,089</u>	<u>8,725</u>
10. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	8,601	17,386
Taxation	670	2,671
Directors' current accounts (Note 12)	650	233
Other creditors	394	402
Accruals	2,687	2,543
	<u>13,002</u>	<u>23,235</u>
11. Income Statement		
	2025	2024
	€	€
At 1 January 2025	16,271	11,731
(Loss)/profit for the financial year	(3,648)	4,540
At 31 December 2025	<u>12,623</u>	<u>16,271</u>
12. Directors' transactions		
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Edmond Holt	650	233

The loan from Edmond Holt to the company is interest free.

The company rented commercial premises from Mr. Edmond Holt during the year ended 31 December, 2025 for €13,500 (2024 - €13,500).

13. Events After the End of the Reporting Period

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17 January 2026.