

**Witch Detectives Films Designated Activity Company**  
**Directors' Report and Unaudited Financial Statements**  
**for the financial period from 23 July 2024 (date of incorporation) to 23 January**  
**2026**

# Witch Detectives Films Designated Activity Company

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## **Witch Detectives Films Designated Activity Company**

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Pól Ó Cuimín (Appointed 23 July 2024) Bernie Ní Shúilleabháin (Appointed 23 July 2024)
<b>Company Secretary</b>	Pól Ó Cuimín (Appointed 23 July 2024)
<b>Company Number</b>	768318
<b>Registered Office and Business Address</b>	Arás Telegael An Spidéal Co. Galway H91 D792 Ireland
<b>Accountants</b>	Forvis Mazars Chartered Accountants Mayoralty House Flood Street Galway Ireland
<b>Bankers</b>	Allied Irish Bank Lynch's Castle Galway

# Witch Detectives Films Designated Activity Company

## DIRECTORS' REPORT

for the financial period from 23 July 2024 (date of incorporation) to 23 January 2026

The directors present their report and the unaudited financial statements for the financial period from 23 July 2024 (date of incorporation) to 23 January 2026.

### Principal Activity and Review of the Business

The company was incorporated on 23 July 2024 for the purpose of producing and delivering one qualifying series "Witch Detectives Films" under Section 481 of the Taxes Consolidation Act, 1997.

There has been no significant change in these activities during the financial period from 23 July 2024 (date of incorporation) to 23 January 2026.

### Results and Dividends

The loss for the financial period amounted to €(83).

The directors do not recommend payment of a dividend.

At the end of the financial period, the company has assets of €2,836,653 and liabilities of €2,836,735. The net liabilities of the company are €82.

### Directors and Secretary

The directors who served throughout the financial period, except as noted, were as follows:

Pól Ó Cuimín (Appointed 23 July 2024)

Bernie Ní Shúilleabháin (Appointed 23 July 2024)

The secretary who served throughout the financial period was Pól Ó Cuimín.

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

There were no changes in shareholdings between 23 January 2026 and the date of signing the financial statements.

### Holdings in Parent Company

Name	Company	Class of Shares	Number Held At 23/01/26	Number Held At 23/07/24
Pól Ó Cuimín	Telegael Teoranta	"A" Ordinary Shares of €1.27 each	151,297	151,297
Bernie Ní Shúilleabháin	Telegael Teoranta	"A" Ordinary Shares of €1.27 each	16,993	16,993

### 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 period-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 Arás Telegael, An Spidéal, Co. Galway, H91 D792.

### Signed on behalf of the board



Pól Ó Cuimín  
Director



Bernie Ní Shúilleabháin  
Director

Date: 17/02/2026

Date: 17/02/2026

# Witch Detectives Films Designated Activity Company DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 23 July 2024 (date of incorporation) to 23 January 2026

## 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 period. 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 period end date and of the profit or loss of the company for the financial period 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 Income Statement, 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 Forvis Mazars, (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 period from 23 July 2024 (date of incorporation) to 23 January 2026.

## Signed on behalf of the board



Pól Ó Cuimín  
Director

Date: 17/02/2026



Bernie Ní Shúilleabháin  
Director

Date: 17/02/2026

**Witch Detectives Films Designated Activity Company  
CHARTERED ACCOUNTANTS REPORT  
to the Board of Directors on the Compilation of the unaudited financial statements  
of Witch Detectives Films Designated Activity Company  
for the financial period from 23 July 2024 (date of incorporation) to 23 January  
2026**

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 financial statements of the company for the financial period from 23 July 2024 (date of incorporation) to 23 January 2026 as set out on pages 7 to 12 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and from 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 Witch Detectives Films Designated Activity Company, 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 period ended 23 January 2026 your duty to ensure that Witch Detectives Films Designated Activity Company 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 Witch Detectives Films Designated Activity Company. You consider that Witch Detectives Films Designated Activity Company is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the financial statements of Witch Detectives Films Designated Activity Company. 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 financial statements.



**FORVIS MAZARS**  
Chartered Accountants  
Mayoralty House  
Flood Street  
Galway  
Ireland

**Date:** 17 February 2026

# Witch Detectives Films Designated Activity Company INCOME STATEMENT

for the financial period from 23 July 2024 (date of incorporation) to 23 January 2026

	Notes	Jan 26 €
Cost of sales		-
<b>Gross profit</b>		-
Administrative expenses		(83)
<b>Loss before taxation</b>		(83)
Tax on loss		-
<b>Loss for the financial period</b>		(83)
<b>Total comprehensive income</b>		(83)

Approved by the board on 17/02/2026 and signed on its behalf by:



Pól Ó Cuimín  
Director



Bernie Ni Shúilleabháin  
Director

# Witch Detectives Films Designated Activity Company

## STATEMENT OF FINANCIAL POSITION

as at 23 January 2026

	Notes	Jan 26 €
<b>Current Assets</b>		
Stocks	6	2,557,240
Debtors	7	11
Cash and cash equivalents		279,402
		<u>2,836,653</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(2,836,735)</u>
<b>Net Current Liabilities</b>		<u>(82)</u>
<b>Total Assets less Current Liabilities</b>		<u><u>(82)</u></u>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		1
Retained earnings		(83)
<b>Equity attributable to owners of the company</b>		<u><u>(82)</u></u>

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

We as Directors of Witch Detectives Films 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 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 period and of its profit or loss for such a financial period 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 17/02/2026 and signed on its behalf by:



Pól Ó Cuimín  
Director



Bernie Ní Shúilleabháin  
Director

**Witch Detectives Films Designated Activity Company**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 23 January 2026

	<b>Retained earnings</b>	<b>Total</b>
	€	€
Loss for the financial period	(83)	(83)
<b>At 23 January 2026</b>	<u>(83)</u>	<u>(83)</u>

# Witch Detectives Films Designated Activity Company

## NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 23 July 2024 (date of incorporation) to 23 January 2026

### 1. General Information

Witch Detectives Films Designated Activity Company is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 768318. The registered office of the company is Arás Telegael, An Spidéal, Co. Galway, H91 D792, Ireland which is also the principal place of business of the company. 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 period ended 23 January 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 period, 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.

#### 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.

#### 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.

## Witch Detectives Films Designated Activity Company

# NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 23 July 2024 (date of incorporation) to 23 January 2026

### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period 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 Statement of Financial Position 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.

### 3. Period of financial statements

The financial statements are for the 18 month 1 day period from 23 July 2024 (date of incorporation) to 23 January 2026.

### 4. Statement on previous periods

The company did not present financial statements for previous periods.

### 5. Employees

The average monthly number of employees, including directors, during the financial period was 11.

	Jan 26 Number
Production	11
	<u>11</u>
<b>6. Stocks</b>	<b>Jan 26 €</b>
Work in progress	2,557,240
	<u>2,557,240</u>
<b>7. Debtors</b>	<b>Jan 26 €</b>
Taxation	10
Called up share capital not paid	1
	<u>11</u>
	<u>11</u>

## Witch Detectives Films Designated Activity Company

### NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 23 July 2024 (date of incorporation) to 23 January 2026

<b>8. Creditors</b>	<b>Jan 26</b>
<b>Amounts falling due within one year</b>	<b>€</b>
Trade creditors	1,200
Amounts owed to group undertakings	44,597
Taxation	11,997
Other creditors	952,149
Deferred Income	1,826,792
	<u>2,836,735</u>

#### **9. Capital commitments**

The company had no material capital commitments at the financial period-ended 23 January 2026.

#### **10. Related party transactions**

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

#### **11. Parent company**

The company regards Telegael Teoranta as its parent company.

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

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

#### **13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 17/02/2026.