
WARRIOR FILMS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

WARRIOR FILMS LIMITED

COMPANY INFORMATION

DIRECTORS	David Leahy Carol Kelly
COMPANY SECRETARY	David Leahy
REGISTERED NUMBER	410574
REGISTERED OFFICE	37 Boyd Avenue Honey Park Dun Laoghaire Dublin
TRADING ADDRESS	37 Boyd Avenue Honey Park Dun Laoghaire Dublin

WARRIOR FILMS LIMITED

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WARRIOR FILMS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 30 APRIL 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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Ireland", (Generally Accepted Accounting Practice in Ireland). Under the 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 to the financial year end 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 judgments and 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.

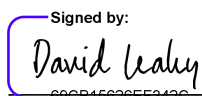
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. 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 as set out on pages 2 to 10:

- 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 judgments 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 all the Company's accounting records and provided all the information 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 year ended 30 April 2025.

On behalf of the board

Signed by:

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David Leahy
Director

Signed by:

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Carol Kelly
Director

Date: 19-01-2026

WARRIOR FILMS LIMITED

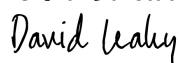
ABRIDGED STATEMENT OF FINANCIAL POSITION AS AT 30 APRIL 2025

	Note	2025 €	2024 €
FIXED ASSETS			
Tangible fixed assets	5	89,809	96,955
CURRENT ASSETS			
Debtors: amounts falling due within one year	6	12,210	6,866
Cash at bank and in hand		29,157	9,859
		41,367	16,725
Creditors: amounts falling due within one year	7	(38,938)	(11,289)
NET CURRENT ASSETS		2,429	5,436
TOTAL ASSETS LESS CURRENT LIABILITIES		92,238	102,391
Creditors: amounts falling due after more than one year	8	(80,638)	(85,771)
NET ASSETS		11,600	16,620
CAPITAL AND RESERVES			
Called up share capital presented as equity		150	150
Profit and loss account		11,450	16,470
SHAREHOLDERS' FUNDS		11,600	16,620

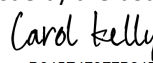
We, as directors of Warrior Films Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board on .19-01-2026



David Leahy
Director



Carol Kelly
Director

The notes on pages 4 to 10 form part of these financial statements.

WARRIOR FILMS LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 APRIL 2025

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 May 2023	150	42,639	42,789
COMPREHENSIVE INCOME FOR THE YEAR			
Loss for the year	-	(26,169)	(26,169)
At 1 May 2024	150	16,470	16,620
COMPREHENSIVE INCOME FOR THE YEAR			
Loss for the year	-	(5,020)	(5,020)
AT 30 APRIL 2025	150	11,450	11,600

WARRIOR FILMS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. GENERAL INFORMATION

The principal activity of the company is the production of film and television productions and rental of film equipment. The company's registered office is 37 Boyd Avenue, Honey Park, Dun Laoghaire, Dublin and its registered number is 410574. The company is a limited liability company incorporated and tax resident in Ireland.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are as follows:

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on a going concern basis under the historical cost convention, unless otherwise specified within these accounting policies, and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, and the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 FOREIGN CURRENCY TRANSLATION

Functional and presentation currency

The Company's functional and presentational currency is Euros.

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 resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Comprehensive Income within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

WARRIOR FILMS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.3 REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 FINANCE COSTS

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.5 BORROWING COSTS

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

WARRIOR FILMS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.6 TAXATION

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

2.7 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	- 12.5% per annum
Fixtures and fittings	- 12.5% per annum

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.8 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.9 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

WARRIOR FILMS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.10 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.11 CASH FLOW STATEMENT EXEMPTION

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

2.12 SHARE CAPITAL

Ordinary shares are classed as equity.

3. EMPLOYEES

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

	2025	2024
	No.	No.
Directors	<u>1</u>	<u>1</u>

4. DIRECTORS' REMUNERATION

	2025	2024
	€	€
Directors' emoluments	<u>25,000</u>	<u>20,000</u>
	<u>25,000</u>	<u>20,000</u>

WARRIOR FILMS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

5. TANGIBLE FIXED ASSETS

	Motor vehicles €	Fixtures, fittings and equipment €	Total €
Cost or valuation			
At 1 May 2024	10,750	175,116	185,866
Additions	-	14,992	14,992
At 30 April 2025	<u>10,750</u>	<u>190,108</u>	<u>200,858</u>
Depreciation			
At 1 May 2024	5,385	83,526	88,911
Charge for the year on owned assets	-	20,791	20,791
Charge for the year on financed assets	1,347	-	1,347
At 30 April 2025	<u>6,732</u>	<u>104,317</u>	<u>111,049</u>
Net book value			
At 30 April 2025	<u>4,018</u>	<u>85,791</u>	<u>89,809</u>
At 30 April 2024	<u>5,365</u>	<u>91,590</u>	<u>96,955</u>

6. DEBTORS

	2025 €	2024 €
Trade debtors	4,369	123
Corporation tax repayable	2	6,023
VAT repayable	7,119	-
Prepayments	720	720
	<u>12,210</u>	<u>6,866</u>

WARRIOR FILMS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

7. CREDITORS: Amounts falling due within one year

	2025	2024
	€	€
Loans owed to credit institutions	6,633	6,633
Trade creditors	2,656	-
VAT	-	7
PAYE/PRSI	13,025	-
Other creditors	11,975	-
Accruals	4,649	4,649
	38,938	11,289

8. CREDITORS: Amounts falling due after more than one year

	2025	2024
	€	€
Loans owed to credit institutions	10,638	15,771
Other loans	70,000	70,000
	80,638	85,771

9. DETAILS OF INDEBTEDNESS

Included in the above is an amount of €70,000 (2024 - €70,000) in respect of liabilities payable or repayable otherwise than by instalments and an amount of €17,271 (2024 - €22,404) in respect of liabilities payable or repayable by instalments.

In 2016, the company received a Production Loan totalling €70,000 from the Irish Film Board. This amount was advanced to fund the production of the short film 'The Cherishing'. It is repayable from net profits (if any) arising from this production. This loan is included in the accounts under creditors over one year.

The production loan is secured by a registered charge over the Company's rights, title and interest in the short film 'The Cherishing' and all production materials and proceeds from exploitation of the Production materials and the film.

WARRIOR FILMS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

10. TRANSACTIONS WITH DIRECTORS

Warrior Media Limited

David Leahy is a director and shareholder of Warrior Media Ltd ("WML").

During the year, commission on equipment rental of €28,950 was paid to WML. There are no amounts outstanding at 30 April 2025 (2024: €Nil).

David Leahy

David Leahy is a director and shareholder of Warrior Films Ltd ("WFL").

During the year, David Leahy advanced €3,398 to WML and was repaid €3,398 from WFL. There are no amounts outstanding at 30 April 2025 (2024: €Nil).

11. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 19-01-2026