

**FIRST THINGS FIRST LIMITED**  
**UNAUDITED AND ABRIDGED FINANCIAL STATEMENTS AND DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2025**

# FIRST THINGS FIRST LIMITED

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## DIRECTORS AND OTHER INFORMATION

<b>Directors</b>	Colm O'Connell Ciaran O'Connell
<b>Secretary</b>	Colm O'Connell
<b>Company number</b>	Registered in Ireland no. 345820
<b>Registered office and business address</b>	22 St Kevins Parade Dublin 8
<b>Bankers</b>	Wise Bank, 54 Avenue Louise, Brussels, Belgium

# FIRST THINGS FIRST LIMITED

## STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

### General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue business

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on these pages:

(a) 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.

(b) 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 ending 30<sup>th</sup> June 2024.

On behalf of the board

  
\_\_\_\_\_  
Director

Date: 16/2/2026

# FIRST THINGS FIRST LIMITED

## BALANCE SHEET AS AT 30TH JUNE 2025 (ABRIDGED)

	Notes	June 30 2025		June 30 2024
<b>Tangible Assets</b>				
Motors	1	0		8,500
<b>Current assets</b>				
Debtors	2	0		1,600
Cash at bank and in hand	-	<u>7,685</u>	-	<u>4,307</u>
		7,685		5,907
<b>Creditors amounts falling due within one year</b>				
Net current liabilities	3	<u>(7,785)</u>		(14,307)
	-	<u>(100)</u>	-	<u>(8,400)</u>
Total net assets		<u>(100)</u>		<u>100</u>
<b>Capital and reserves</b>				
Called up share capital	4	<u>100</u>		<u>100</u>
Equity shareholders' funds		<u>100</u>		<u>100</u>

We, as Directors of First Things First 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) of the Companies Act 2014
- (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 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; We have done so on the ground 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.

On behalf of the board

Signature: 

Name: COLM O'CONNELL  
Director  
Date

16 / 12 / 2026

Signature:

Name: CIARAN O'CONNELL  
Director  
Date

# FIRST THINGS FIRST LIMITED

## NOTES TO THE ACCOUNTS

### 1. 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.

#### 1.1. Basis of preparation

The financial statements are prepared under the historical cost convention and comply with the financial reporting standards of the Accounting Practices Board, as promulgated by the Institute of Chartered Accountants in Ireland.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

#### 1.2. Turnover

Turnover represents the total invoice value, excluding v.a.t. of sales made during the year.

#### 1.3. Tangible fixed assets and depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives using the straight-line method.

The rates applicable are: - Motor vehicle (electric) - 6 years

<b>Tangible Fixed Assets</b>	<b>Motor Vehicle</b>
<b>Cost</b>	
At 1 July beginning of year	17,500
Additions	<u>0</u>
	17,500
<b>Depreciation</b>	
At 1 July	9,000
Charge for period	<u>1,000</u>
	10,000
Disposal	(7,500)
Net book amount at year end	0

### 2. Debtors

	<u>2025</u>	<u>2024</u>
Amounts falling due within one year	0	1,600

### 3. Creditors amounts falling due within one year Included in other creditors are amounts

relating to taxation as follows:

VAT	1,545	2,443
PAYE	2,337	-660
Corporation tax	-	-

## FIRST THINGS FIRST LIMITED

**4. Share Capital  
Authorised**

100,000 ordinary shares of €1 each	100,000	100,000
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**Allotted, called up and fully paid**

100,000 ordinary shares of €1 each	100	100
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**5. Directors Interests**

The directors beneficial interest in the shares of the company were as stated below

Colm O'Connell	100	100
Ciaran O'Connell	0	0

**6. Approval of Financial Statements**

The directors approved the financial statements on 28 January 2026.