

**Montezuma Ltd**

**Abridged Financial Statements**

**for the year ended**

**31-Jul-25**

**Registered Number: 769063**

## **Montezuma Ltd**

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**Montezuma Ltd**

**Directors and other Information**

<b>Directors</b>	<b>George Mc Sheffrey</b>
<b>Secretary</b>	<b>Carter Fly</b>
<b>Registered Office</b>	<b>Apartment 68 Hill of Down House Spencer Dock Dublin 1</b>
<b>Company Registered Number</b>	<b>769063</b>

Montezuma Ltd

for the year ended 31 July 2025

**Statement of directors responsibilities and declaration on unaudited financial statements**

The Directors made the following statement in respect of the unaudited financial statements

**General Responsibilities**

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 the directors are responsible for keeping proper accounting records which 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 Act 2014 and all regulations to be construed as one with the Act. they are also responsible for ensuring that the company otherwise complies with the provisions of the Act in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

**Directors declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 3 to 6 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 July 2025

**Section 329 Companies Act 2014**

The Directors and Secretary of the Company interest in shares/debentures of the company during the financial year are as follows

Name	Number	Class
George Mc Sheffrey	100	Ordinary Shares

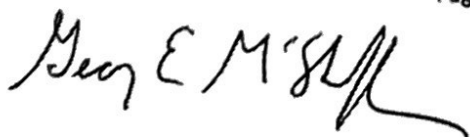
The Directors of the Company interest in shares/debentures of any group undertakings of the company during the financial yeas are as follows  
Not Applicable

on behalf of the board and dated 31 January 2026

George Mc Sheffrey  
Director

Carter Fly  
Secretary

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**Montezuma Ltd**  
for the year ended 31 July 2025

### **Statement of 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

#### **Basis of Preparation**

the financial statements have been prepared in accordance with the Financial Reporting Standards for Similar Entities

#### **Turnover**

Turnover represents net sales to customers and excludes VAT

#### **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation

the charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal instalments over their expected useful lives which are as follows

Leasehold Premises and improvements	over the term of the lease
Fixtures and Fittings	5 years
Plant, Machinery and Equipment	5 years
Motor Vehicles	5 years

#### **Stocks**

Stocks are stated at the lower of cost and net realisable value. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal

#### **Foreign Currency**

Transactions in foreign currency are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the profit and loss account

#### **Taxation**

The charge for taxation is based on the profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains

contd/

## **Montezuma Ltd**

for the year ended 31 July 2025

### **Statement of accounting policies /contd**

and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to pensions and other post retirement benefits. In calculating the amount of deferred tax, discounting is used (if appropriate - the revaluation of property is not considered to constitute a timing difference as there is no intention to dispose of such property in the foreseeable future)

### **Leased Assets**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period

Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term

### **Pensions**

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss account in the year in which they fall due

### **Cash Flow Statement**

the company meets the size criteria for a small company and therefore, in accordance with FRS 2: Cash flow statements, it has not prepared a cash flow statement

### **Goodwill**

Acquired goodwill is written off in equal instalments over its estimated useful life

### **Patents**

Patents are valued at cost less accumulated amortisation

Amortisation is calculated to write off the cost in equal instalments over their estimated useful life

### **Research and Development**

Research and development is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same year unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit

Montezuma Ltd				2024
Balance Sheet as at 31 July 2025				€
	Note	€	€	€
<b>Fixed Assets</b>	1		0	0
<b>Current Assets</b>				
Stock		0		0
Debtors and Work in Progress		0		0
Cash and Bank		<u>56,353</u>		<u>0</u>
		56,353		0
<b>Creditors falling due within one year</b>				
Creditors		<u>15,298</u>		<u>0</u>
<b>Net Current Assets</b>			<u>41,055</u>	<u>0</u>
<b>Total Assets less current liabilities</b>			41,055	0
Creditors falling due after one year			<u>0</u>	<u>0</u>
<b>Net Assets</b>			<u>41,055</u>	<u>0</u>
<b>Capital and Reserves</b>				
Share Capital			100	0
Profit & Loss Account			<u>40,955</u>	<u>0</u>
<b>Shareholders Funds</b>			<u>41,055</u>	<u>0</u>

We the Directors of Montezuma Ltd 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 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
- (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 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
- (f) the company has relied on the specified exemption contained in section 352; We have 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 352

On behalf of the board

**George Mc Sheffrey**  
Director  
31/01/2026

**Carter Fly**  
Secretary  
31/01/2026  
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*George Mc Sheffrey*

*Carter R Fly*

**Montezuma Ltd**  
**Notes to the Accounts for the year ended 31 July 2025**

**Note 1 Fixed Assets**

	Plant & Machinery	Total
Cost		
at 01 August 2024	0	0
Additions	0	0
Disposals	<u>0</u>	<u>0</u>
at 31 July 2025	<u>0</u>	<u>0</u>
Depreciation		
at 01 August 2024	0	0
Charge for period	<u>0</u>	<u>0</u>
at 31 July 2025	<u>0</u>	<u>0</u>
Net Book Value		
at 31 July 2025	<u>0</u>	<u>0</u>
at 01 August 2024	<u>0</u>	<u>0</u>

**Note 2 Creditors**

	<b>2025</b>	<b>2024</b>
Trade	0	0
VAT	7,847	0
Paye	0	0
Directors Loan	400	0
Corporation Tax	5,851	0
Other Creditors	<u>1,200</u>	<u>0</u>
	<u>15,298</u>	<u>0</u>

**Note 3 Reserves**

	Share <u>Premium</u>	Revaluation <u>Reserve</u>	P & L <u>Account</u>	<u>Total</u>
At Beginning	0	0	0	0
Profit for period	0	0	<u>40,955</u>	<u>40,955</u>
at end of period	<u>0</u>	<u>0</u>	<u>40,955</u>	<u>40,955</u>

**Note 4 Material Interest of Directors in contracts with the company**

There were no contracts where the Directors had a material interest

**Note 5 Approval of financial statements**

The Directors approved the financial statements on 31 January 2026