

Registration number 768605

FIRST MONEY COMPANY LIMITED BY GUARANTEE

(A Company Limited by Guarantee and not having a Share Capital)

Dormant accounts

for the period ended 30.06.2025

Directors: UDO HORST FRITZ MARSCHALL
 HELMUT-LUDWIG LIPP

Secretary: COMPANEA LIMITED

Registered Office: Kandoy House
 2 Fairview Strand
 Dublin 3

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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 Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Public Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for the period. In preparing those 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 on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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 are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 as set out on pages 4 to 5:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgement 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 period ended 30.06.2025.

On behalf of the board



UDO HORST FRITZ MARSCHALL
Director



HELMUT-LUDWIG LIPP
Director

Date: 24.11.2025

Micro Company – Audit Exempt

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Abridged balance sheet as at 30.06.2025

	Current year (2025) (€)	Previous year (2024) (€)
Called up share capital not paid	0.00	n/a
Fixed Assets	0.00	n/a
Current Assets	0.00	n/a
Prepayments and accrued income	0.00	n/a
Creditors: amounts falling due within one year	0.00	n/a
Net current assets (liabilities)	0.00	n/a
Total Assets less current liabilities	0.00	n/a
Creditors: amounts falling due after more than one year	0.00	n/a
Provisions for liabilities	0.00	n/a
Accruals and deferred income	0.00	n/a
Capital and reserves	0.00	n/a


We, as director(s) of FIRST MONEY COMPANY LIMITED BY GUARANTEE, state that:

- (a) the company is availing itself of the audit exemption provided for by Chapter 16 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 s.365(2) are satisfied;
- (c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company;
- (d) we hereby certify that we have relied on the specific exemption contained in s.365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The abridged accounts were approved by the Board on 24.11.2025 and signed on its behalf by



UDO HORST FRITZ MARSCHALL
Director



HELMUT-LUDWIG LIPP
Director

The notes on page 5 form an integral part of these financial statements

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Notes to the abridged financial statements for the period ended 30.06.2025

1. 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Employees

There were no employees during the period.

3. Accounting periods

The current accounts are for the period from 29.07.2024 (date of incorporation) to 30.06.2025.

4. Approval of financial statements

The board of directors approved these financial statements for issue on 24.11.2025.