

Vine Software Limited

**Abridged Financial Statements
for the year ended 31 August 2025**

Vine Software Limited

Company Information

Directors	Evan JB Floyd Majella M Floyd
Secretary	Majella M Floyd
Company Number	290035
Registered Office	5 Beaufort Park Beaufort Killarney Co Kerry
Business Address	5 Beaufort Park Beaufort Killarney Co Kerry
Bankers	AIB Bank plc, Killorglin Co Kerry
Solicitors	None appointed

Vine Software Limited

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Vine Software Limited
Statement of directors' responsibilities

The directors are responsible for preparing the Directors' 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 promulgated by the Institute of Certified Public Accountants in Ireland.

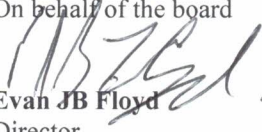
Irish company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Certified Public Accountants in Ireland and Irish Law)


In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements 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.

On behalf of the board


Evan JB Floyd
Director


Majella M Floyd
Director

Date: 27th March 2026

Vine Software Limited

Abridged Balance Sheet as at 31 August 2025

	Notes	2025 €	2024 €
ASSETS			
Non-current assets			
Tangible assets	2	-	-
		<hr/>	<hr/>
		-	-
Current assets			
Debtors	3	1,652	1,652
Cash at bank and in hand		57	57
		<hr/>	<hr/>
		1,709	1,709
		<hr/>	<hr/>
Total assets		<u>1,709</u>	<u>1,709</u>
		<hr/>	<hr/>
EQUITY			
Capital and Reserves			
Called up share capital	4	4	4
Profit and loss account		(22,703)	(22,703)
		<hr/>	<hr/>
		(22,699)	(22,699)
		<hr/>	<hr/>
LIABILITIES			
Current liabilities			
Trade and other payables	5	24,408	23,408
		<hr/>	<hr/>
Total liabilities		<u>24,408</u>	<u>23,408</u>
		<hr/>	<hr/>
Total equity & liabilities		<u>1,709</u>	<u>1,709</u>
		<hr/>	<hr/>

We, as Directors of Vine Software Ltd, state that –

- The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.
- The company has relied on the specified exemption contained in s.351 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.352 Companies Act 2014.

On behalf of the board


Evan JB Floyd
Director


Majella M Floyd
Director

Vine Software Limited
Notes to the Abridged Financial Statements
for the year ended 31 August 2025

1. Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the financial Reporting Council, promulgated by the Institute of Certified Public Accountants in Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Cash flow statement

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

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery - 12.5% Reducing Balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Investments

Fixed asset investments are stated at cost less provision for diminution in value.

Taxation

The charge for taxation is based on the profit for the year.

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors considers that a liability to taxation is unlikely to materialise.

Employees	31/8/25	31/8/24
Number of employees	Nil	Nil
The average monthly numbers of employees (including the directors) during the year were:		

Vine Software Limited

Notes to the Financial Statements for the year ended 31 August 2025

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2. **Tangible assets**

	Office Equipment €	Total €
Cost		
At 1 September 2023	3,016	3,016
Disposals	-	-
	3,016	3,016
At 31 August 2024	3,016	3,016
Depreciation		
At 1 September 2023	3,016	3,016
Charge for the year	-	-
Disposals	-	-
	3,016	3,016
At 31 August 2024	3,016	3,016
Cost		
At 1 September 2024	3,016	3,016
Disposals	-	-
	3,016	3,016
At 31 August 2025	3,016	3,016
Depreciation		
At 1 September 2024	3,016	3,016
Charge for the year	-	-
	3,016	3,016
At 31 August 2025	3,016	3,016
Net book value		
At 31 August 2024	-	-
At 31 August 2025	-	-

Vine Software Limited
Notes to the Financial Statements
for the year ended 31 August 2025

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3. Debtors	2025	2024
	€	€
Trade debtors	-	-
Prepayments	1,652	1,652
VAT	-	-
	1,652	1,652
4. Share capital	2025	2024
	€	€
Authorised equity		
200000 Ordinary Shares at €1 each	200,000	200,000
Allotted, called up and fully paid equity		
4 Ordinary Shares at €1 each	4	4
5. Creditors: amounts falling due within one year	2025	2024
	€	€
Directors' loan	24,408	24,408
	24,408	24,408

6. Approval of financial statements

The financial statements were approved by the board on and signed on its behalf by



Evan JB Floyd
 Director
 27th March 2026



Majella M Floyd
 Director
 27th March 2026