

VOWS LIMITED
ABRIDGED FINANCIAL STATEMENTS
THE YEAR ENDED
31st JULY 2025
REGISTERED NUMBER 621079

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31st JULY 2025**

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VOWS LIMITED

**DIRECTORS' RESPONSIBILITIES STATEMENT
THE YEAR ENDED
31st JULY 2025**

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 and promulgated by Chartered Accountants Ireland, including FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime (Generally Accepted Accounting Practice). Under 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 at the financial year end date 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 and then apply them consistently;
- make judgments and accounting 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.

In relation to the financial statements as set out on pages 5 to 12:-

- 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 to MacSweeney & Co., 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 31st July 2025.

On behalf of the Board

Date: *12th January 2026*

Ross O'Dowling

Director

VOWS LIMITED

**BALANCE SHEET AS AT
31st JULY 2025**

	Note	2025 €	2025 €	2024 €	2024 €
ASSETS EMPLOYED					
Fixed Assets					
Financial Assets			-		-
Tangible Assets			-		-
			-----		-----
			-		-
			-----		-----
Current Assets					
Stocks & Work in Progress		-		-	
Debtors & Prepayments		100		100	
Cash at Bank and in Hand		-		-	
		-----		-----	
		100		100	
Creditors (amounts falling due within one year)					
		-----		-----	
NET CURRENT ASSETS			100		100
			-----		-----
TOTAL ASSETS LESS CURRENT LIABILITIES			100		100
Creditors (amounts falling due after more than one year)					
			-		-
			-----		-----
NET ASSETS			100		100
			-----		-----
FINANCED BY					
Capital and Reserves					
Called up Share Capital	2		100		100
Profit and Loss Account			-		-
			-----		-----
TOTAL SHAREHOLDERS FUNDS			100		100
			-----		-----

I, as Director of Vows 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 is complied with,
- c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- d) I 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 period and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.
- e) the company has relied on the specific exemption contained in Section 352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefits of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with Section 353 Companies Act 2014.
- f) These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Standard 105 "The Financial Reporting Standard applicable to Micro Entities Regime".

On behalf of the Board

Date: 12th January 2026

Ross O'Dowling

Director

VOWS LIMITED

STATEMENT OF ACCOUNTING POLICIES THE YEAR ENDED 31st JULY 2025

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 on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council, and promulgated by Chartered Accountants Ireland, including "The Financial Reporting Standard applicable to the Micro-Entities Regime-FRS 105" and the Companies Act 2014, other than where the true and fair view override has been invoked, which is outlined below.

The company has used the Profit and Loss Account and Balance Sheet layouts as set out under Format 1 of Schedule 3 of the Companies Act 2014. This override has no effect on the Profit and Loss and the Balance Sheet.

Additional notes and disclosures not required under FRS 105 and Companies Act 2014 have also been included.

Income

The Company is non trading

Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation.

Depreciation is calculated so as to write off the cost of fixed assets over their expected useful lives at the following annual rates:-

Plant & Equipment	20% Straight Line Basis
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Trade & Other Debtors

Trade and Other Debtors including amounts owed to group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently, these are measured at amortised cost less any provision for impairment. A provision for impairment is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the Profit & Loss.

Creditors and Accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and then measured at amortised cost using the effective interest method.

Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Foreign Currency

Transactions in foreign currencies are recorded at the rate applicable at the date of the transaction. Monetary assets and liabilities are translated at the balance sheet date and the exchange differences are dealt with in the the profit and loss account.

Taxation

(a) Current Tax

The charge for taxation is based on the profit for the year. Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date. The Corporation Tax Rate is 12.5% on trading and 25% on non-trading profits.

(b) Deferred Tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenditure in tax assessments in periods different those in which they are recognised in financial statements. Deferred tax is provided on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax is recognised in the profit or loss account or other comprehensive income depending on where the revaluation was initially posted. Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

VOWS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
THE YEAR ENDED
31st JULY 2025**

1. Movement on the Profit & Loss Reserve	2025	2024
	€	€
Opening Reserves		
Profit for Period	-	-
	-----	-----
Taxation	-	-
Dividends	-	-
	-----	-----
Closing Balance	-	-
	-----	-----

2. Directors' Loan Accounts

Director's Loan	2025	2024
	€	€
Opening Balance		
Amounts Debited	-	-
Amounts Credited		
	-----	-----
Closing Balance - 31st July 2025		
	-----	-----