

Registration Number 482299

Friendly Tiger Software Limited (Trading as EasyAccrue)

Directors' Report and Financial Statements

For the 12 months ended 31st December 2025

Friendly Tiger Software Limited (Trading as EasyAccrue)

Contents

	Page
Directors and other information	1
Directors Report	2-3
Summary of Directors' responsibilities	4
Profit and Loss	5
Balance Sheet Including audit exemption statement	6
Notes to the financial Statements	7-9

Friendly Tiger Software Limited (Trading as EasyAccrue)

Directors and other information

Directors	Patricia Rowe Daniel Rowe Ben Murran
Secretary	Patricia Rowe
Company Number	722749
Registered Office	62 The Village New Bettyglen Raheny Dublin 5
Business Address	62 The Village New Bettyglen Raheny Dublin 5
Bankers	Fire Financial Services North Dock, Dublin 1

Friendly Tiger Software Limited (Trading as EasyAccrue)

Directors Report

For the period ended 31 December 2025

The directors present their report and the audited financial statements for the period ended 31 December

Incorporation and Change of Name

The company was incorporated on 19 July 2022 as Friendly Tiger Software Limited. The company commenced trading on 19 July 2022

Principal Activities, Business Review and Future Developments

The principal activity of the company is software development.

Results and dividends

The results for the period are set out on page 7.

The directors do not recommend payment of a final dividend.

Events after the Balance Sheet date

There have been no significant events affecting the company since the year end.

Directors and their interests in Shares of the Company

The directors and secretary who served during the period and their interests in the company are as stated below :

	Ordinary Shares	Ordinary Shares
	31/12/2025	31/12/2024
Patricia Rowe	16,000	16,000
Daniel Rowe	16,000	16,000
Ben Murran	8,000	8,000

Friendly Tiger Software Limited (Trading as EasyAccrue)

Directors' Report

For the period ended 31 December 2025

.....continued

Daniel Rowe and Ben Murran retire from the board by rotation in accordance with the Articles of Association and being eligible offer themselves for re-election.

Books of Account

The measures taken by the directors to ensure compliance with the requirements of the Companies Act 2014, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the registered office.

The report was approved by the Board on 3 February 2026 and signed on its behalf by



Patricia Rowe

Co Secretary



Daniel Rowe

Director

Friendly Tiger Software Limited (Trading as EasyAccrue)

Statement of Directors responsibilities for the shareholders financial statements

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 Accounting Standards Board and published by the Association of Chartered Certified Accountants.

Irish 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 of the profit and loss of the company for that period.

In preparation 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 confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping books proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure 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



Patricia Rowe

Co Secretary



Daniel Rowe

Director

Date 3rd February 2026

Friendly Tiger Software Limited (Trading as EasyAccrue)

Profit and loss account

for the period ended 31 December 2025

	31 December 2025	31 December 2024
Turnover	45,834	37,387
Cost of Sales	1,512	0
Gross Profit	44,322	37,387
Administrative expenses	20,672	57,201
Profit/ (Loss) on ordinary activities before taxation	23,649	(19,813)
Tax on profit on ordinary activities	0	0
Profit (Loss) for the period	23,649	(19,813)

The turnover and operating profit relate to continuing operations as no businesses were acquired or disposed of during the year.

A statement of Total Recognised Gains and Losses is not required, as there are no other gains or losses other than those reflected in the Profit and Loss Account.

On behalf of the board

Patricia Rowe

Co Secretary

3 February 2026

Daniel Rowe

Director

3 February 2026



Friendly Tiger Software Limited (Trading as EasyAccrue)

Balance Sheet

As at 31 December 2025

Note	31 December 2025	31 December 2024
Fixed Assets	3,159	3,881
Current Assets	1,653	2,970
Creditors : amounts falling due within one year 5	4,124	31,120
Net Current Liabilities	2,471	26,844
Total Assets less current liabilities	687	(22,962)
Called up Share Capital	6 40,000	40,000
Profit and Loss Accounts	7 (39,313)	(62,962)
Equity shareholders funds	687	(22,962)

We, as Directors of Friendly Tiger Software Limited (Trading as EasyAccrue) 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 is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2)
- (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 provision 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 (as a micro company) contained in s,252 Companies Act 2014; has done so on the grounds that it 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.

Patricia Rowe
Co Secretary
3 February 2026

Daniel Rowe
Director
3 February 2026



Friendly Tiger Software Limited (Trading as EasyAccrue)

Notes to the financial statements

For the period ended 31 December 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 financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2009, Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

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

1.2 Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3 Going Concern

The accounts for Friendly Tiger Software Limited (Trading as EasyAccrue) have been prepared on a going concern basis. The directors have a reasonable expectation that the company has adequate resources to continue in operation for the foreseeable future

1.4 Depreciation

Tangible assets are stated at cost less accumulated depreciation. Depreciation is calculated in order to write off the cost of tangible assets over their useful stated useful lives by equal monthly instalments.

The estimated useful lives of tangible fixed assets by reference to which depreciation has been calculated are as follows :

IT equipment	8 years
Computer software	8 years

1.5 Current Tax charge

0

The current tax charge is based on the taxable profits for the year

Factors effecting Current tax charge

Net Profit before tax	23,649
Excess of capital allowances over depreciation	
Loss carried forward	(62,962)
Adjusted Net Profit	(39,313)
Tax at 12.5%	0

2. Tangible Fixed Assets	Office Equip
Cost	4,640
Additions	
At 31 December 2024	4,640
Depreciation	
Opening Balance	760
Charge for the period	721
At 31 December 2024	1,481
Net Book Value	
AT 31 December 2024	3,881
At 31 December 2025	3,159

3. Turnover

The total turnover of the company for the period has been derived from it's principal activity wholly undertaken in Ireland and from consultancy work.

4. Employees

There were 0 employees during the period.

5. Creditors : amounts falling due within one year	2025	2024
Taxation	2,586	253
Other creditors	1,538	30,867
0		

6. Share Capital	2025	2024
Authorised equity	200,000	200,000
200,000 Ordinary shares of €1 each		
Allotted, called up and fully paid equity		
40,000 Ordinary shares of €1 each		

7. Equity Reserves	Profit and loss Account	
	2025	2024
Opening Reserves	(22,962)	3,148
Profit / (Loss) for the period	23,649	(19,814)
Introduced by shareholders	0	0
Closing Reserves	687	(22,962)

**8. Reconciliation of movements in shareholders' funds
31/12/2025**

	€
Profit for the period	23,649
Introduced by shareholders	0
Net to shareholders funds	23,649

9. Capital commitments

There were no capital commitments at 31 December 2025

10. Contingent Liabilities

No contingent liabilities existed at 31 December 2025

11. Related party transactions

There were no related party transactions

10. Directors interests

Patricia Rowe 40%

Daniel Rowe 40%

Ben Murran 20%

11. Accounting Periods

The current accounts are for a 12 month period ending 31 December 2025.

12. Approval of financial statements

The board of directors approved these financial statements for issue on 3 February 2026