

Company registration number: **629337**

LA Retail Private Ltd  
Unaudited Abridged Financial Statements  
for the year ended 30 April 2025

# LA Retail Private Ltd

## Balance Sheet

30 April 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	8	17,808	720
<b>Current assets</b>			
Stocks	9	105,000	96,000
Debtors	10	156,636	143,241
Cash at bank and in hand		108,448	11,463
		<u>370,084</u>	<u>250,704</u>
<b>Creditors: amounts falling due within one year</b>	11	<u>(328,967)</u>	<u>(128,892)</u>
<b>Net current assets</b>		<u>41,117</u>	<u>121,812</u>
<b>Total assets less current liabilities</b>		<u>58,925</u>	<u>122,532</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity		100	100
Profit and loss account		58,825	122,432
<b>Shareholders funds</b>		<u>58,925</u>	<u>122,532</u>

We, as directors of LA Retail Private 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 section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- We acknowledge the obligations of the company 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.

We, as directors of LA Retail Private Ltd state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

# LA Retail Private Ltd

## Balance Sheet (continued)

30 April 2025

These financial statements have been prepared in accordance with the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on 12 December 2025, and are signed on behalf of the board by:



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Mr A Gill  
Director



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Mrs. R Kaur  
Director

Company registration number: 629337

# LA Retail Private Ltd

## Notes to the Financial Statements

Year ended 30 April 2025

### 1 General information

LA Retail Private Ltd is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 629337 and the address of the registered office is Applegreen, Main Street, Portarlinton , Portarlinton, Laois, R32 ENK2, Ireland.

### 2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

### 3 Accounting policies

#### BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in euro, which is the functional currency of the company.

#### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### TANGIBLE ASSETS

Tangible assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

# LA Retail Private Ltd

## Notes to the Financial Statements (continued)

Year ended 30 April 2025

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment	20% straight line
Fixtures and fittings	25% straight line

### IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

### STOCKS

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

### FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

# LA Retail Private Ltd

## Notes to the Financial Statements (continued)

Year ended 30 April 2025

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### DEFINED CONTRIBUTION PENSION PLAN

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in interest expense in profit or loss in the period in which it arises.

### 4 Average number of employees

The average number of persons employed by the company during the year was 5 (2024: 6).

### 5 Directors' remuneration

The aggregate amounts paid to persons who at any time during the financial year was a director of the company were as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	62,603	-

### 6 Profit/loss before tax

Profit/loss before tax is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	3,297	3,230
Profit before tax	(63,609)	23,353

# LA Retail Private Ltd

## Notes to the Financial Statements (continued)

Year ended 30 April 2025

### 7 Appropriation of profit and loss account

	2025	2024
	€	€
<b>At start of year</b>	122,434	99,082
(Loss)/profit for the financial year	(63,609)	23,350
<b>At end of year</b>	<b>58,825</b>	<b>122,432</b>

### 8 Tangible assets

	Land and buildings	Fixtures, fittings, tools and equipment	Total
	€	€	€
<b>Cost</b>			
At 1 May 2024	-	13,328	13,328
Additions	-	20,385	20,385
At 30 April 2025	-	33,713	33,713
<b>Depreciation</b>			
At 1 May 2024	-	12,608	12,608
Charge	-	3,297	3,297
At 30 April 2025	-	15,905	15,905
<b>Carrying amount</b>			
At 30 April 2025	-	17,808	17,808
At 30 April 2024	-	720	720

# LA Retail Private Ltd

## Notes to the Financial Statements (continued)

Year ended 30 April 2025

### 9 Stocks

	2025	2024
	€	€
Finished goods and goods for resale	105,000	96,000

### 10 Debtors

	2025	2024
	€	€
Other debtors	156,636	143,241

### 11 Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	109,000	46,000
Trade creditors	52,698	14,067
Other creditors including tax and social insurance	167,868	68,825
Accruals	(599)	-
	<u>328,967</u>	<u>128,892</u>

# LA Retail Private Ltd

Notes to the Financial Statements (continued)

Year ended 30 April 2025

## 12 Directors' transactions

	2025	2024
	€	€
At start of year	4,558	4,558
Advances made	6,601	-
At end of year	<u>11,159</u>	<u>4,558</u>