

**Company registration number: 526321**

**Life In Motion Limited**

**Unaudited Abridged Financial Statements**

**Financial Year Ended 30 April 2025**

# Life In Motion Limited

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## Life In Motion Limited

### Directors' Responsibilities Statement Financial Year Ended 30 April 2025

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. 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. 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 2 to 8:

- The directors approve these statutory 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 judgements 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 Cronin Financial Limited Chartered Accountants, 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 financial year ended 30 April 2025.

On behalf of the board

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**Pedro Rafael Bottero Morillo**  
Director

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**Maria Alejandra Carrero Duque**  
Director

**Date: 26 January 2026**

**Life In Motion Limited**

**Balance Sheet  
As at 30 April 2025**

		2025		2024	
	Note	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	5	37,500		45,000	
			37,500		45,000
<b>Current assets</b>					
Stocks	6	21,130		16,510	
Debtors	7	10,697		12,028	
Investments	8	59,040		62,000	
Cash at bank and in hand		34,747		45,505	
		125,614		136,043	
<b>Creditors: amounts falling due within one year</b>					
	9	(129,165)		(157,146)	
<b>Net current liabilities</b>			(3,551)		
<b>Total assets less current liabilities</b>			33,949		
<b>Net assets</b>			33,949		
<b>Capital and reserves</b>					
Profit and loss account			33,949		
<b>Shareholders funds</b>			33,949		

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**Life In Motion Limited**

**Balance Sheet (continued)  
As at 30 April 2025**

We, as directors of Life In Motion Limited 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 section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 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 financial 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; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 26 January 2026 and signed on behalf of the board by:

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**Pedro Rafael Bottero Morillo**  
Director

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**Maria Alejandra Carrero Duque**  
Director

**Date: 26 January 2026**

## Life In Motion Limited

### Notes to the Financial Statements Financial Year Ended 30 April 2025

#### 1. Accounting Policies

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Life in Motion Limited, 1 Terenure Place, Terenure, Dublin 6W. and the company registration number is 526321

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

#### 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.

#### Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## Life In Motion Limited

### Notes to the Financial Statements (continued) Financial Year Ended 30 April 2025

#### **Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts 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, except to the extent 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 in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### **Depreciation**

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

Fittings fixtures and equipment                      - 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### **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.

#### **Trade and other debtors**

Trade and other debtors are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables 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 the provision required are recognised in the profit and loss.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

#### **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 the transaction price and subsequently measured at amortised cost using the effective interest method.

## Life In Motion Limited

### Notes to the Financial Statements (continued) Financial Year Ended 30 April 2025

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

#### Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

#### 2. Operating profit

Operating profit is stated after charging/(crediting):

	<b>2025</b>	2024
	€	€
Depreciation of tangible assets	7,500	7,500

#### 3. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 4 (2024: 4).

#### 4. Directors remuneration

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	86,262	53,939

**Life In Motion Limited**

**Notes to the Financial Statements (continued)  
Financial Year Ended 30 April 2025**

<b>5. Tangible assets</b>	<b>Fixtures, fittings and equipment €</b>	<b>Total  €</b>
<b>Cost</b>		
<b>At 01/05/24 and 30/04/25</b>	60,000	60,000
<b>Depreciation</b>		
At 01/05/24	15,000	15,000
Charge for the financial year	7,500	7,500
<b>At 30/04/25</b>	22,500	22,500
<b>Carrying amount</b>		
<b>At 30/04/25</b>	37,500	37,500
At 30/04/24	45,000	45,000
<b>6. Stocks</b>	<b>2025 €</b>	<b>2024 €</b>
Finished goods and goods for resale	21,130	16,510
The replacement cost of the stocks did not differ significantly from the figures above.		
<b>7. Debtors</b>	<b>2025 €</b>	<b>2024 €</b>
Trade debtors	6,352	7,683
Prepayments	4,345	4,345
	10,697	12,028
<b>8. Investments</b>	<b>2025 €</b>	<b>2024 €</b>
Other Loans	59,040	62,000

Life In Motion Limited

Notes to the Financial Statements (continued)  
Financial Year Ended 30 April 2025

**9. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	€	€
Amounts owed to credit institutions	54,435	95,375
Trade creditors	17,847	6,525
Other creditors including tax and social insurance	56,883	52,136
Accruals	-	3,110
	<u>129,165</u>	<u>157,146</u>

**10. Capital commitments**

At the financial year end the company had no commitments for capital expenditure

**11. Post balance sheet events**

The company has gone from strength to strength over the last few years and this has continued to do so.

**12. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 26 January 2026.