

Company Number: 227343

La Touche Training Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

La Touche Training Limited

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La Touche Training Limited

DIRECTORS AND OTHER INFORMATION

Directors	Adrian Kiernan Eleanor Kiernan
Company Secretary	Adrian Kiernan
Company Number	227343
Registered Office	Benown Road Glasson Athlone Co. Westmeath Ireland
Business Address	77 Camden Street Lower Dublin 2 Ireland
Accountants	BCA Tax & Business Consultants Limited Chartered Accountants Clonminch Hi-Technology Park Tullamore Co. Offaly Ireland
Bankers	Allied Irish Banks plc 40-41 Westmoreland Street Dublin 2 Ireland
Solicitors	McGrath McGrane LLP 323 The Capel Building Mary's Abbey Dublin 7 Ireland

La Touche Training Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 for the company financial statements and then apply them consistently;
- make judgements 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 which comprise the Balance Sheet and the related notes:

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 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 BCA Tax & Business Consultants Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

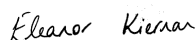
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board



Adrian Kiernan
Director

13 March 2026



Eleanor Kiernan
Director

13 March 2026

La Touche Training Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	7,607	10,617
Current Assets			
Stocks	6	22,514	13,795
Debtors	7	99,568	344,247
Cash and cash equivalents		329,043	324,124
		451,125	682,166
Creditors: amounts falling due within one year	8	(291,721)	(278,230)
Net Current Assets		159,404	403,936
Total Assets less Current Liabilities		167,011	414,553
Capital and Reserves			
Called up share capital presented as equity		200	200
Retained earnings		166,811	414,353
Shareholders' Funds		167,011	414,553

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

We as Directors of La Touche Training 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 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial year and to otherwise comply with the provisions 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 contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 13 March 2026 and signed on its behalf by:



Adrian Kiernan
 Director



Eleanor Kiernan
 Director

La Touche Training Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

La Touche Training Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 227343. The registered office of the company is Benown Road, Glasson, Athlone, Co. Westmeath, Ireland. The company's principal activities during the financial year continued to be the provision of legal training programmes. The company is focused on developing its business so as to maintain its market presence and share. The directors were satisfied with the company's performance during the financial year, and they expect its activities to continue for the foreseeable future. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

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

Fixtures, fittings and equipment	-	12.5% Straight line
Computer equipment	-	20% Straight line

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.

Work in progress

Work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

La Touche Training Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	4,289	4,033
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 9, (2024 - 9).

	2025	2024
	Number	Number
Staff	9	9
	<u> </u>	<u> </u>

5. Tangible assets

	Fixtures, fittings and equipment	Computer equipment	Total
	€	€	€
Cost			
At 1 July 2024	41,833	96,198	138,031
Additions	-	1,279	1,279
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	41,833	97,477	139,310
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 July 2024	41,833	85,581	127,414
Charge for the financial year	-	4,289	4,289
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	41,833	89,870	131,703
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 30 June 2025	<u> </u>	<u>7,607</u>	<u>7,607</u>
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2024	<u> </u>	<u>10,617</u>	<u>10,617</u>
	<u> </u>	<u> </u>	<u> </u>

La Touche Training Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Stocks	2025	2024
	€	€
Work in progress	<u>22,514</u>	<u>13,795</u>
7. Debtors	2025	2024
	€	€
Trade debtors	61,681	100,589
Amounts owed by group undertakings	-	200,337
Taxation	8,373	14,668
Prepayments	29,514	28,653
	<u>99,568</u>	<u>344,247</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	4,121	6,449
Trade creditors	27,914	10,511
Taxation	12,307	13,186
Directors' current accounts (Note 11)	492	492
Accruals	246,887	236,920
Deferred Income	-	10,672
	<u>291,721</u>	<u>278,230</u>
9. Profit and loss account		
	2025	2024
	€	€
At 1 July 2024	414,353	350,840
(Loss)/profit for the financial year	(247,542)	63,513
At 30 June 2025	<u>166,811</u>	<u>414,353</u>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
11. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	322,554	288,836
Pension contributions	60,440	70,440
	<u>382,994</u>	<u>359,276</u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Adrian Kiernan	<u>492</u>	<u>492</u>
12. Related party transactions		
The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.		

La Touche Training Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

13. Parent company

The company regards ASL Kiernan Holdings Limited as its parent company.

The company's ultimate controlling party is Adrian Kiernan.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 13 March 2026.