

Registration Number 699489

Lara Quality Engineering Limited

Accounts

For the year ended 30th June 2025

Lara Quality Engineering Limited

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Lara Quality Engineering Limited

Directors and other information

Directors Niall Owens

Secretary Walter Walsh

Company number 699489

Registered office Springfield
Kilcraggan
Mooncoin
Co Kilkenny

Accountants Walter Walsh & Co

Business address **SPRINGFIELD KILCRAGGAN MOONCOIN CO KILKENNY**

Lara Quality Engineering Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014

Directors' and secretary and their interests in shares of the company

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

Ordinary shares
30/06/2025

Niall Owens	100
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The original report was approved by the board on 20th February 2026 and signed on its behalf by Niall Owens.

Lara Quality Engineering Limited

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

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 Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing 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 are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

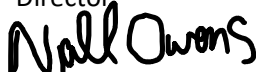
Directors' declaration on unaudited financial statements

In relation to the financial statements as to set out on pages 4 to 9 :

- 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 Walter Walsh & Co., all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records and provided all the information, books or 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 year end 30th June 2025

Niall Owens
Director



Dated: 20th February 2026

Lara Quality Engineering Limited

The financial statements have been prepared in accordance with the Part 6 of the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (effective January 2015).

The accounts were approved by the Board on 20th February 2026 and signed on its behalf by



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Niall Owens
Director

Lara Quality Engineering Limited

Balance Sheet

As At 30th June 2025

	Notes	€	2025 €	2024
Fixed Assets				
Tangible Assets	6		6,377	4,866
Current Assets				
			-	-
Debtors	8		14,756	5,488
Cash at Bank and In Hand			110,278	96,092
			<u>125,034</u>	<u>101,580</u>
Creditors: Amounts due <1 year	9		-	-
Tax Creditors	10		14,658	22,533
			<u>14,658</u>	<u>22,533</u>
Net Current Assets			110,376	79,047
Total Assets Less Current Liabilities			<u>116,753</u>	<u>83,913</u>
Capital and Reserves				
Called up Share Capital	12		100	100
Profit and Loss Account	13		116,653	83,813
Shareholders Funds	14		<u>116,753</u>	<u>83,913</u>

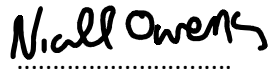
Niall Owens
Director

Niall Owens 20th February 2026
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The directors 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 the financial statements have been properly prepared in accordance with Section 353.

The directors stated 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 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;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.



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Niall Owens : Director

20th February 2026

The notes on pages 6 to 9 form an integral part of these financial statements.

Lara Quality Engineering Limited

Notes to the financial statements.
For the year ended 30th June 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 the preparation

The unaudited accounts are prepared in accordance with generally accepted principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Standard for Smaller Entities (effective January 2015).

1.2 Turnover policy

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

1.3 Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributed to bringing the assets into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings	
And equipment	- 12.50% straight line
Motor vehicles	- 20% straight line

1.4 Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

1.5 Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with the reference to the tax rates applying at the balance sheet date.

**Lara Quality Engineering Limited
Notes to the financial statements
For the year ended 30th June 2025**

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2. Directors

The Director received a gross Salary of €63,000

3. Employees

Number of employees

0

The company had no employees during the year