

DRAFT FINANCIAL STATEMENTS 5 November 2025

Little Big Man Limited

Director's Report and Unaudited Financial Statements

for the financial year ended 30 April 2025

Draft

Little Big Man Limited

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Little Big Man Limited
DIRECTOR AND OTHER INFORMATION

Director	Stephen Moran
Company Secretary	Colin Moran
Company Number	541785
Business Address	41 Watergate Street Navan Meath C15 A9TW Ireland
Accountants	Outmin Ltd Dogpatch Labs The CHQ Building North Wall Quay Dublin en-ie

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Little Big Man Limited

DIRECTOR'S REPORT

for the financial year ended 30 April 2025

The director presents their report and the unaudited financial statements for the financial year ended 30 April 2025.

There has been no significant change in these activities during the financial year ended 30 April 2025.

Results and Dividends

The loss for the financial year after providing for depreciation amounted to €(14,781) (2024 - €(36,330)).

The director does not recommend payment of a dividend.

At the end of the financial year, the company has assets of €811,463 (2024 - €789,082) and liabilities of €643,995 (2024 - €606,833). The net assets of the company have decreased by €(14,781).

Director and Secretary

The director who served throughout the financial year was as follows:

Stephen Moran

The secretary who served throughout the financial year was Colin Moran.

The director and company secretary had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 30 April 2025 and the date of signing the financial statements.

In accordance with the Constitution, the director retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors has employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at .

Signed on behalf of the board

Director

Date: _____

Little Big Man Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Signed on behalf of the board

Director

Date: _____

Little Big Man Limited

ACCOUNTANTS REPORT

to the Director on the Compilation of the unaudited financial statements of Little Big Man Limited for the financial year ended 30 April 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 April 2025 as set out on pages 7 to 13 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the director of Little Big Man Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that Little Big Man Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Little Big Man Limited. You consider that Little Big Man Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Little Big Man Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

OUTMIN LTD
Dogpatch Labs
The CHQ Building
North Wall Quay
Dublin
en-ie

Date: _____

Little Big Man Limited
PROFIT AND LOSS ACCOUNT

for the financial year ended 30 April 2025

	Notes	2025 €	2024 €
Turnover		2,115,797	1,975,751
Cost of sales		<u>(716,460)</u>	<u>(709,270)</u>
Gross profit		1,399,337	1,266,481
Administrative expenses		<u>(1,414,118)</u>	<u>(1,302,811)</u>
Loss before taxation		(14,781)	(36,330)
Tax on loss		<u>-</u>	<u>-</u>
Loss for the financial year		(14,781)	(36,330)
Total comprehensive income		(14,781)	(36,330)

Approved by the board on _____ and signed on its behalf by:

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Little Big Man Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	84,351	102,910
Investments	6	1	1
Fixed Assets		84,352	102,911
Current Assets			
Stocks	7	29,358	23,609
Debtors	8	403,873	107,691
Cash and cash equivalents		293,880	554,871
		727,111	686,171
Creditors: amounts falling due within one year	9	(643,995)	(606,833)
Net Current Assets		83,116	79,338
Total Assets less Current Liabilities		167,468	182,249
Capital and Reserves			
Called up share capital presented as equity		5	5
Retained earnings		167,463	182,244
Equity attributable to owners of the company		167,468	182,249

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.

I as Director of Little Big Man 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 358 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) I 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.

Approved by the board on _____ and signed on its behalf by:

Little Big Man Limited
STATEMENT OF CHANGES IN EQUITY
as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	-	218,574	218,574
Loss for the financial year	-	(36,330)	(36,330)
At 30 April 2024	5	182,244	182,249
Loss for the financial year	-	(14,781)	(14,781)
At 30 April 2025	5	167,463	167,468

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Little Big Man Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Little Big Man Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 541785. The registered office of the company is. The nature of the company's operations and its principal activities are set out in the Director's Report. 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 April 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 goods 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	-	15% Straight line
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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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Little Big Man Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	44,047	44,504
(Profit)/loss on disposal of tangible assets	-	9,665
Loss/(profit) on foreign currencies	74	-
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

Little Big Man Limited
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

5. Tangible assets	Fixtures, fittings and equipment €	Total €
Cost		
At 1 May 2024	1,028,857	1,028,857
Additions	25,488	25,488
At 30 April 2025	<u>1,054,345</u>	<u>1,054,345</u>
Depreciation		
At 1 May 2024	925,947	925,947
Charge for the financial year	44,047	44,047
At 30 April 2025	<u>969,994</u>	<u>969,994</u>
Net book value		
At 30 April 2025	<u>84,351</u>	<u>84,351</u>
At 30 April 2024	<u>102,910</u>	<u>102,910</u>
6. Investments	Subsidiary undertakings shares €	Total €
Investments		
Cost		
At 30 April 2025	<u>1</u>	<u>1</u>
Net book value		
At 30 April 2025	<u>1</u>	<u>1</u>
At 30 April 2024	<u>1</u>	<u>1</u>
7. Stocks	2025 €	2024 €
Finished goods and goods for resale	<u>29,358</u>	<u>23,609</u>
The replacement cost of stock did not differ significantly from the figures shown.		
8. Debtors	2025 €	2024 €
Trade debtors	7,932	4,438
Amounts owed by connected parties (Note 12)	321,039	56,039
Other debtors	48,830	-
Taxation	-	15,947
Prepayments	26,072	31,267
	<u>403,873</u>	<u>107,691</u>

Little Big Man Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	91,488	36,722
Amounts owed to connected parties (Note 12)	284,196	284,196
Taxation	50,218	54,253
Director's current account (Note 11)	203,662	203,662
Other creditors	14,431	-
Accruals	-	28,000
	<u>643,995</u>	<u>606,833</u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

11. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	<u>207,000</u>	<u>168,000</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Stephen Moran	<u>203,662</u>	<u>203,662</u>

12. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

Balance	Movement	Balance	Maximum
2025	in year	2024	in year
€	€	€	€
<u>321,039</u>	<u>265,000</u>	<u>56,039</u>	<u>-</u>

The following amounts are due to other connected parties:

	2025	2024
	€	€
	<u>284,196</u>	<u>284,196</u>

Net balances with other connected parties:

	2025	2024
	€	€
	<u>36,843</u>	<u>(228,157)</u>

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on _____.

ACCOUNTS STATUS

Little Big Man Limited Financial Statements 30th April 2025

Task	Staff	Status	Completed	Narration
Books Requested		Not Started		
Books Received		Not Started		
Draft TB		Not Started		
Partner Review		Not Started		
Adjustments		Not Started		
Adjusted Profit Comp		Not Started		
Final Adjustment		Not Started		
Ready for Signing		Not Started		
Accounts Filed		Not Started		
Closedown		Not Started		

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