

Company registration number: 529987

Love Lauren Limited

Unaudited abridged financial statements

for the financial year ended 30 June 2025

Love Lauren Limited

Contents

	Page
Directors responsibilities statement	1
Balance sheet	2 - 3
Notes to the abridged financial statements	4 - 8

Love Lauren Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 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.

Love Lauren Limited

**Balance sheet
As at 30 June 2025**

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	7	446		1,070	
Financial assets	8	1		1	
			447		1,071
Current assets					
Debtors	9	25,000		25,000	
Cash at bank and in hand		-		10,047	
		25,000		35,047	
Creditors: amounts falling due within one year	10	(31,239)		(31,503)	
Net current (liabilities)/assets			(6,239)		3,544
Total assets less current liabilities			(5,792)		4,615
Creditors: amounts falling due after more than one year	11		(29,696)		(37,814)
Net liabilities			(35,488)		(33,199)
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			(35,588)		(33,299)
Shareholders deficit			(35,488)		(33,199)

These 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'.

Love Lauren Limited
Balance sheet (continued)
As at 30 June 2025

We, as directors of Love Lauren 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 18 February 2026 and signed on behalf of the board by:

Lauren Arthurs
Director

John O'Flynn
Director

The notes on pages 4 to 8 form part of these abridged financial statements.

Love Lauren Limited

Notes to the abridged financial statements Financial year ended 30 June 2025

1. General information

Love Lauren Limited is a private company limited by shares, registered in Ireland, company number 529987. The address of the registered office is 28 Monswood, Clarkes Hill, Rochestown, Cork.

2. Statement of compliance

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

3. Accounting policies and measurement bases

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.

The financial statements are the company's individual financial statements.

Going concern

The Company has prepared financial projections which indicate that, provided the Company trades in line with expectations, the Company will have sufficient funds to meet its liabilities as they fall due.

The directors have considered the trading position up to the date of approval of the financial statements, the projected statement of financial activities and cash flow requirements and the basis for the underlying assumptions in the projections and are satisfied that they are appropriate.

Accordingly, based on the above, the directors believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result from the basis of preparation being inappropriate.

Turnover

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

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Love Lauren Limited

Notes to the abridged financial statements (continued) Financial year ended 30 June 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 - 20% 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.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

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

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company 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.

Love Lauren Limited

Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

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.

Trade and other creditors

Trade and other creditors 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, except where the effect of discounting would be immaterial.

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 balance sheet.

Related party transactions

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

Disclosure exemptions

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.

Ordinary share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: 1).

5. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	69,156	81,445

All directors have authority for planning, directing and controlling the activities of the company and are considered to be key management personal.

Love Lauren Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(33,299)	(17,736)
Loss for the financial year	(2,289)	(15,563)
At the end of the financial year	<u>(35,588)</u>	<u>(33,299)</u>

7. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 July 2024 and 30 June 2025	<u>7,313</u>	<u>7,313</u>
Depreciation		
At 1 July 2024	6,243	6,243
Charge for the financial year	624	624
At 30 June 2025	<u>6,867</u>	<u>6,867</u>
Carrying amount		
At 30 June 2025	<u>446</u>	<u>446</u>
At 30 June 2024	<u>1,070</u>	<u>1,070</u>

8. Financial assets

	Shares in group undertakings	Total
	€	€
Cost		
At 1 July 2024 and 30 June 2025	<u>1</u>	<u>1</u>
Provision for diminution in value		
At 1 July 2024 and 30 June 2025	<u>-</u>	<u>-</u>
Carrying amount		
At 30 June 2025	<u>1</u>	<u>1</u>
At 30 June 2024	<u>1</u>	<u>1</u>

Love Lauren Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

9. Debtors	2025	2024
	€	€
Amounts owed by group undertakings	25,000	25,000
	<hr/>	<hr/>
10. Creditors: amounts falling due within one year	2025	2024
	€	€
Amounts owed to credit institutions	19,153	8,096
Trade creditors	2,726	4,052
Other creditors including tax and social insurance	7,460	17,455
Accruals	1,900	1,900
	<hr/>	<hr/>
	31,239	31,503
	<hr/>	<hr/>
11. Creditors: amounts falling due after more than one year	2025	2024
	€	€
Amounts owed to credit institutions	29,696	37,814
	<hr/>	<hr/>

12. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 18 February 2026.