1.)   Download the Debian 11.5 image for arm64 from https://www.debian.org/CD/netinst/ and flash to USB drive.

Download Bootloader/Helper image from the link below and flash to SD-Card.
https://github.com/libre-computer-project/libretech-firmware/tree/aml-s905x-cc/v2022.04/mbruefi

Insert SD-Card and USB drive into the Le Potato SBC, attach HDMI & Keyboard and power it up.

Follow the instructions given in the file below to prepare the eMMC-Module
Installing Debian 11 Bullseye and Debian 12 bookworm_sid Headless.pdf

A 16GB eMMC module is sufficient as the whole setup requires only 1.6GB in space when finished.

2.)   Add Libre Computer's repo for up-to-date kernels

nano /etc/apt/sources.list   ammend as below

deb http://deb.debian.org/debian/ bullseye main

deb http://deb.debian.org/debian bullseye main contrib non-free
deb-src http://deb.debian.org/debian bullseye main contrib non-free

deb http://security.debian.org/debian-security bullseye-security main contrib non-free
deb-src http://security.debian.org/debian-security bullseye-security main contrib non-free

deb http://deb.debian.org/debian bullseye-updates main contrib non-free
deb-src http://deb.debian.org/debian bullseye-updates main contrib non-free

nano /etc/apt/sources.list.d/libre-computer-deb.list

deb [signed-by=/usr/share/keyrings/libre-computer-deb.gpg] https://deb.libre.computer/repo linux main non-free

apt update

apt install wget ssh sudo

wget -O "/usr/share/keyrings/libre-computer-deb.gpg" 'https://deb.libre.computer/repo/libre-computer-deb.gpg'

nano /etc/sysctl.conf   ammend as below

# Uncomment the following to stop low-level messages on console
kernel.printk = 3 4 1 3

now update the system with

apt update
apt upgrade
apt full-upgrade
apt autoremove
apt autoclean

apt install linux-image-lc-stable-arm64

adduser youruser sudo

reboot

Done, enjoy your setup.