

Company Number: 767151

**Barrufet Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 2 July 2024 (date of incorporation) to 31 July 2025**

**Barrufet Limited**  
**CONTENTS**

	<b>Page</b>
Director and Other Information	3
Balance Sheet	4 - 5
Notes to the Financial Statements	6 - 8

**Barrufet Limited**  
**DIRECTOR AND OTHER INFORMATION**

**Director** Igor Ferran Yago Cabeza (Appointed 2 July 2024)

**Company Secretary** Oscar Lopez Martinez (Appointed 1 August 2025)

**Company Number** 767151

**Registered Office and Business Address** Apartment 147, The Beech,  
Winter Garden,  
Pearse Street  
Dublin 2  
D02 CX93  
Ireland

**Accountants** Icon Accounting  
Chartered Certified Accountants  
Columba House  
Airside  
Swords  
Dublin

**Bankers** Revolut  
2 Dublin Landings  
North Dock  
Dublin 1  
D01 V4A3  
Ireland

**Barrufet Limited**  
**BALANCE SHEET**

as at 31 July 2025

	Notes	Jul 25 €
<b>Fixed Assets</b>		
Investments	6	<u>99,581</u>
<b>Current Assets</b>		
Debtors	7	76,960
Cash at bank and in hand		<u>6</u>
		<u>76,966</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(74,018)</u>
<b>Net Current Assets</b>		<u>2,948</u>
<b>Total Assets less Current Liabilities</b>		<u><u>102,529</u></u>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings	9	<u>102,429</u>
<b>Shareholders' Funds</b>		<u><u>102,529</u></u>

# **Barrufet Limited**

## **BALANCE SHEET**

as at 31 July 2025

I as Director of Barrufet 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 period and of its profit or loss for such a financial period 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 micro companies' regime.

**Approved by the board on 18 February 2026 and signed on its behalf by:**

**Igor Ferran Yago Cabeza**  
**Director**

## **Barrufet Limited**

# **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 2 July 2024 (date of incorporation) to 31 July 2025

## **1. General Information**

Barrufet Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 767151. The registered office of the company is Apartment 147, The Beech,, Winter Garden,, Pearse Street, Dublin 2, D02 CX93, Ireland which is also the principal place of business of the company. 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 period ended 31 July 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

### **Accounting Convention**

The financial statements are prepared under the historical cost convention.

### **Turnover**

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

### **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 period in which it is receivable.

### **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 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.

### **Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at 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. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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.

## Barrufet Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 2 July 2024 (date of incorporation) to 31 July 2025

### 3. Period of financial statements

The financial statements are for the 12 month 30 days period from 2 July 2024 (date of incorporation) to 31 July 2025.

### 4. Interest payable and similar expenses

	Jul 25 €
Interest	39
	<u>39</u>

### 5. Employees

The average monthly number of employees, including director, during the financial period was 1, (Jul 24 - 0).

	Jul 25 Number
Consultants	1
	<u>1</u>

### 6. Investments

	Listed investments	Total
	€	€
<b>Investments Cost</b>		
Additions	99,581	99,581
At 31 July 2025	<u>99,581</u>	<u>99,581</u>
<b>Net book value</b>		
At 31 July 2025	<u>99,581</u>	<u>99,581</u>

### 7. Debtors

	Jul 25 €
Trade debtors	16,359
Other debtors	60,501
Called up share capital not paid	100
	<u>76,960</u>

### 8. Creditors Amounts falling due within one year

	Jul 25 €
Trade creditors	240
Taxation	43,027
Other creditors	9,800
Accruals	20,951
	<u>74,018</u>

**Barrufet Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 2 July 2024 (date of incorporation) to 31 July 2025

**9. Profit and loss account**

	<b>Jul 25</b>
	<b>€</b>
At 2 July 2024	-
Profit for the financial period	<b>102,429</b>
At 31 July 2025	<b>102,429</b>

**10. Capital commitments**

The company had no material capital commitments at the financial period-ended 31 July 2025.

**11. Post-Balance Sheet Events**

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

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 18 February 2026.