

Company Number: 769874

**Barin Camden St Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 16 August 2024 (date of incorporation) to 31  
December 2025**

**Barin Camden St Limited**  
**CONTENTS**

	<b>Page</b>
Balance Sheet	3
Notes to the Financial Statements	4 - 6

# Barin Camden St Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €
<b>Current Assets</b>		
Stocks	8	25,887
Debtors	9	9,341
Cash and cash equivalents		22,462
		<u>57,690</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(46,427)</u>
<b>Net Current Assets</b>		<u>11,263</u>
<b>Total Assets less Current Liabilities</b>		11,263
<b>Creditors:</b>		
amounts falling due after more than one year	11	1,207
<b>Net Assets</b>		<u>12,470</u>
<b>Capital and Reserves</b>		
Retained earnings	12	12,470
<b>Equity attributable to owners of the company</b>		<u>12,470</u>

I as Director of Barin Camden St 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 small companies' regime.

**Approved by the board on 10 April 2026 and signed on its behalf by:**

\_\_\_\_\_  
**Mr Nasih Sabah Saleh**  
**Company Secretary**

\_\_\_\_\_  
**Mr Rebwar Hamed Ali**  
**Director**

# Barin Camden St Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 16 August 2024 (date of incorporation) to 31 December 2025

### 1. General Information

Barin Camden St Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 769874. The registered office of the company is 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 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### 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" 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 period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Turnover

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

#### 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### 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.

**Barin Camden St Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 16 August 2024 (date of incorporation) to 31 December 2025

**Taxation and deferred 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.

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.

**3. Period of financial statements**

The financial statements are for the 16 month 16 days period from 16 August 2024 (date of incorporation) to 31 December 2025.

**4. Going concern**

The financial statements have been prepared on a going concern basis, which assumes that the Company will continue its operations for the foreseeable future and has neither the intention nor the need to liquidate or significantly reduce its scale of operations. The management has assessed the Company's financial position, cash flow forecasts, and operational plans and believes that the Company has sufficient resources to continue its business activities for at least twelve months from the date of these financial statements.

**5. Statement on previous periods**

The company did not present financial statements for previous periods.

**6. Employees**

The average monthly number of employees, including directors, during the financial period was 9.

	<b>Dec 25 Number</b>
Administration	6
Management	3
	<u>9</u>

**7. Tax on profit**

	<b>Dec 25 €</b>
<b>Analysis of charge in the financial period</b>	
<b>Current tax:</b>	
Corporation tax at 12.50%	1,781
	<u>1,781</u>

**8. Stocks**

	<b>Dec 25 €</b>
Finished goods and goods for resale	25,887
	<u>25,887</u>

The replacement cost of stock did not differ significantly from the figures shown.

**Barin Camden St Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 16 August 2024 (date of incorporation) to 31 December 2025

<b>9. Debtors</b>	<b>Dec 25</b>
	<b>€</b>
Amounts owed by related parties	<u>9,341</u>
<b>10. Creditors</b>	<b>Dec 25</b>
<b>Amounts falling due within one year</b>	<b>€</b>
Taxation	42,194
Other creditors	4,233
	<u>46,427</u>
<b>11. Creditors</b>	<b>Dec 25</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>
Directors' loan accounts	<u>(1,207)</u>
<b>12. Income Statement</b>	
	<b>Dec 25</b>
	<b>€</b>
At 16 August 2024	-
Profit for the financial period	<u>12,470</u>
At 31 December 2025	<u>12,470</u>
<b>13. Capital commitments</b>	
The company had no material capital commitments at the financial period-ended 31 December 2025.	
<b>14. Directors' remuneration and transactions</b>	<b>Dec 25</b>
	<b>€</b>
Remuneration	46,539
Pension contributions	3,237
	<u>49,776</u>
The following amounts are repayable to the directors:	
	<b>Dec 25</b>
	<b>€</b>
Mr Rebwar Hamed Ali	<u>(1,207)</u>
<b>15. Post-Balance Sheet Events</b>	
There have been no significant events affecting the company since the financial period-end.	
<b>16. Approval of financial statements</b>	
The financial statements were approved and authorised for issue by the board of directors on 10 April 2026.	