

Registration number 345029

Art Carpentry Limited
Abridged accounts
for the year ended 31/12/25

Art Carpentry Limited

Contents

	Page
Directors and other information	3
Statement of Directors' Responsibilities	4
Abridged balance sheet	5
Notes to the abridged financial statements including Statement of Accounting Policies	6 - 8

Art Carpentry Limited

Directors and other information

Directors	Pauric Fowley Margaret Fowley
Secretary	Margaret Fowley
Company number	345029
Registered office	Cloonderry Drumcliff Co. Sligo
Taxation Agents	John P. Feeney Cregg Co. Sligo
Business address	Cloonderry Drumcliff Co. Sligo
Bankers	AIB 26 Stephen Street Sligo

Art Carpentry Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Directors' declaration on unaudited financial statements

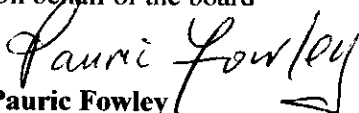
In relation to the financial statements as set out on pages 7 to 8:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available all the company's accounting records and provided all the information necessary for the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

On behalf of the board


Pauric Fowley

Director



Margaret Fowley

Director

Date:- 12th February 2026

Art Carpentry Limited

**Abridged balance sheet
as at 31/12/25**

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	3		-		-
Current assets					
Stocks		1,455		1,425	
Debtors		-		447	
Cash at bank and in hand		<u>987</u>		<u>1,333</u>	
		2,442		3,205	
Creditors: amounts falling due within one year	4	<u>(4,714)</u>		<u>(4,689)</u>	
Net current (liabilities)			<u>(2,272)</u>		<u>(1,484)</u>
Total assets less current Liabilities			<u>(2,272)</u>		<u>(1,484)</u>
Net (liabilities) / assets			<u>(2,272)</u>		<u>(1,484)</u>
Capital and reserves					
Called up share capital	5		2		2
Profit and loss account			<u>(2,274)</u>		<u>(1,486)</u>
Equity shareholders' funds			<u>(2,272)</u>		<u>(1,484)</u>

We, as Directors of Art Carpentry Limited, state that:

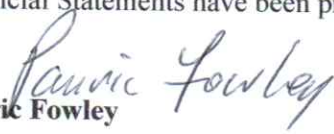
(A) The company is availing itself of the exemptions provided for by Chapter 15 of Part 6 of the Companies Act 2014.


(B) The company is availing itself of the exemption provided on the grounds that it complies with 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) of the Companies Act 2014.

(D) 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 year and to 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. We have 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.


Pauric Fowley
Director


Margaret Fowley
Director

The notes on pages 6 - 8 form an integral part of these financial statements.

Art Carpentry Limited

Notes to the abridged financial statements for the year ended 31/12/25

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1. Statement of 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.

1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	20% Straight Line
Fixtures, fittings and equipment	-	20% Straight Line

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

1.6. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

Art Carpentry Limited

Notes to the abridged financial statements for the year ended 31/12/25

2. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/12/25	01/01/25
Pauric Fowley	1	1
Margaret Fowley	1	1

There were no changes in shareholdings between 31/12/25 and the date of signing the financial statements.

3. Fixed assets

	Tangible fixed assets €
Cost	
At 01/01/25	34,603
Additions	-
Disposals	=
At 31/12/25	<u>34,603</u>
Depreciation	
At 01/01/25	34,603
On disposals	-
Charge for year	=
At 31/12/25	<u>34,603</u>
Net book values	
At 31/12/25	=
At 31/12/24	=

Art Carpentry Limited

**Notes to the abridged financial statements
for the year ended 31/12/25**

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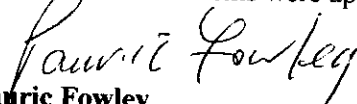
4. Creditors: amounts falling due within one year	2025 €	2024 €
 <i>Other creditors</i>		
Trade creditors	1,426	976
Directors' accounts	480	221
Accruals and deferred income	1,020	1,220
 <i>Taxation creditors</i>		
Corporation tax	-	-
PAYE/PRSI	1,788	2,090
VAT	-	<u>182</u>
	<u>4,714</u>	<u>4,689</u>
 5. Share capital	2025 €	2024 €
Authorised equity		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid equity		
2 Ordinary shares of €1 each	<u>2</u>	<u>2</u>

6. Accounting Periods

The current accounts are for a full year. The comparative accounts are for 1 year.

7. Approval of financial statements

The financial statements were approved by the Board on 12 February 2026 and signed on its behalf by


Paatric Fowley
Director


Margaret Fowley
Director