

Arte Nova Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Arte Nova Limited
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Arte Nova Limited
DIRECTOR AND OTHER INFORMATION

Director	Carlos Javier Salazar Gonzalez
Company Secretary	Ana Gabriela Salazar Gonzalez
Company Number	751250
Business Address	Tower Block A, Roscommon West Business Park, Roscommon
Accountants	Better Business Outsourcing Limited T/A BBO Chartered Certified Accountants Tower Block A, Roscommon West Business Park Golf Links Road, Ballypheasan Roscommon

Arte Nova Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	4	2,026	-
Current Assets			
Debtors	5	638	100
Cash at bank and in hand		1,480	2,000
		2,118	2,100
Creditors: amounts falling due within one year	6	(1,057)	(2,000)
Net Current Assets		1,061	100
Total Assets less Current Liabilities		3,087	100
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	7	2,987	-
Shareholders' Funds		3,087	100

I as Director of Arte Nova 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 year and of its profit or loss for such a financial year 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 24 March 2026 and signed on its behalf by:

Carlos Javier Salazar Gonzalez
 Director

Arte Nova Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Arte Nova Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 751250. The registered office of the company is. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 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 year, 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.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

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 year 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 year, 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.

Arte Nova Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	<u>289</u>	<u>-</u>
4. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	-	-
Additions	<u>2,315</u>	<u>2,315</u>
At 31 December 2025	<u>2,315</u>	<u>2,315</u>
Depreciation		
At 1 January 2025	-	-
Charge for the financial year	<u>289</u>	<u>289</u>
At 31 December 2025	<u>289</u>	<u>289</u>
Net book value		
At 31 December 2025	<u><u>2,026</u></u>	<u><u>2,026</u></u>
5. Debtors	2025	2024
	€	€
Taxation	<u>538</u>	-
Called up share capital not paid	<u>100</u>	<u>100</u>
	<u><u>638</u></u>	<u><u>100</u></u>
6. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	<u>20</u>	8
Taxation	<u>427</u>	-
Director's current account	<u>10</u>	10
Accruals	<u>600</u>	<u>1,982</u>
	<u><u>1,057</u></u>	<u><u>2,000</u></u>
7. Profit and loss account		2025
		€
At 1 January 2025		-
Profit for the financial year		<u>2,987</u>
At 31 December 2025		<u><u>2,987</u></u>
8. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2025.		

Arte Nova Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. Post-Balance Sheet Events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 24 March 2026.