

Company Number: 400041

**ARG Ferguson Homes Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# ARG Ferguson Homes Ltd

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**ARG Ferguson Homes Ltd**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Adrienne Ferguson Adam Ferguson
<b>Company Secretary</b>	Adam Ferguson
<b>Company Number</b>	400041
<b>Registered Office and Business Address</b>	Heron Pond Brinny Innishannon Co Cork
<b>Accountants</b>	Charles P. Crowley & Company Chartered Accountants The Granary, New Road, Bandon, Co. Cork.
<b>Bankers</b>	Bank of Ireland Bray Co. Wicklow.

**ARG Ferguson Homes Ltd**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial**  
**statements of ARG Ferguson Homes Ltd**  
**for the financial year ended 31 March 2025**

In accordance with the engagement letter dated 24 October 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 March 2025 as set out on pages 5 to 7 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of ARG Ferguson Homes Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 March 2025 your duty to ensure that ARG Ferguson Homes Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of ARG Ferguson Homes Ltd. You consider that ARG Ferguson Homes Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of ARG Ferguson Homes Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

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**CHARLES P. CROWLEY & COMPANY**

Chartered Accountants  
The Granary,  
New Road,  
Bandon,  
Co. Cork.

**23 February 2026**

# ARG Ferguson Homes Ltd

## BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash at bank and in hand		13,558	113
<b>Creditors: amounts falling due within one year</b>	5	<b>(503,828)</b>	<b>(507,243)</b>
<b>Net Current Liabilities</b>		<b>(490,270)</b>	<b>(507,130)</b>
<b>Total Assets less Current Liabilities</b>		<b>(490,270)</b>	<b>(507,130)</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	6	<b>(490,370)</b>	<b>(507,230)</b>
<b>Shareholders' Deficit</b>		<b>(490,270)</b>	<b>(507,130)</b>

We as Directors of ARG Ferguson Homes Ltd, 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) 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 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 23 February 2026 and signed on its behalf by:**

\_\_\_\_\_  
**Adrienne Ferguson**  
 Director

\_\_\_\_\_  
**Adam Ferguson**  
 Director

# ARG Ferguson Homes Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

ARG Ferguson Homes Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 400041. The registered office of the company is Heron Pond, Brinny, Innishannon, Co Cork 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 year ended 31 March 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:

Plant and machinery	-	No Depreciation
Motor vehicles	-	No Depreciation

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 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.

#### Ordinary share capital

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

### 3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

**ARG Ferguson Homes Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**4. Tangible assets**

	Plant and machinery	Motor vehicles	Total
	€	€	€
<b>Cost</b>			
At 1 April 2024	13,951	8,600	22,551
	<u>13,951</u>	<u>8,600</u>	<u>22,551</u>
At 31 March 2025	13,951	8,600	22,551
	<u>13,951</u>	<u>8,600</u>	<u>22,551</u>
<b>Depreciation</b>			
At 1 April 2024	13,951	8,600	22,551
	<u>13,951</u>	<u>8,600</u>	<u>22,551</u>
At 31 March 2025	13,951	8,600	22,551
	<u>13,951</u>	<u>8,600</u>	<u>22,551</u>
<b>Net book value</b>			
At 31 March 2025	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

**5. Creditors**

**Amounts falling due within one year**

	2025 €	2024 €
Trade creditors	1,880	2,914
Taxation	2,997	378
Directors' current accounts	453,120	458,120
Other creditors	45,081	45,081
Accruals	750	750
	<u>503,828</u>	<u>507,243</u>

**6. Profit and loss account**

	2025 €	2024 €
At 1 April 2024	(507,230)	(506,330)
Profit/(loss) for the financial year	16,860	(900)
	<u>(490,370)</u>	<u>(507,230)</u>
At 31 March 2025	(490,370)	(507,230)
	<u>(490,370)</u>	<u>(507,230)</u>

**7. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 March 2025.

**8. Post-Balance Sheet Events**

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

**9. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 23 February 2026.