

FOX HOME DEVELOPMENTS LIMITED

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st OCTOBER 2025**

FOX HOME DEVELOPMENTS LIMITED

DIRECTORS AND OTHER INFORMATION

REGISTER NUMBER

749170

DIRECTOR

David Hempenstall
Mary Lou Hempenstall

SECRETARY

David Hempenstall

BANKERS

AIB Bank
Cornelscourt
Dublin 18

EXTERNAL ACCOUNTANTS

Savage & Company
Chartered Accountants
49 Main Street
Rathfarnham
Dublin 14

REGISTERED OFFICE

125A Foxrock Grove
Foxrock
Dublin 18

FOX HOME DEVELOPMENTS LIMITED

BALANCE SHEET AT 31st OCTOBER 2025

	NOTE	2025 €	2024 €
FIXED ASSETS			
Tangible Assets	2	848	496
CURRENT ASSETS		901,395	539,700
CREDITORS (DUE WITHIN ONE YEAR)		(838,764)	(553,856)
NET CURRENT ASSETS/(LIABILITIES)		62,631	(14,156)
TOTAL NET ASSETS/(LIABILITIES)		<u>63,479</u>	<u>(13,660)</u>

REPRESENTED BY:-

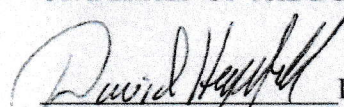
CAPITAL & RESERVES

Called up Share Capital	3	100	100
Profit and Loss Account		63,379	(13,760)
		<u>63,479</u>	<u>(13,660)</u>

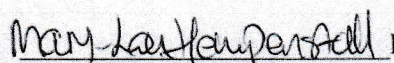
We, as Director of Fox Home Developments Limited, state that:

- (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 s.358 are satisfied
- (c) the Shareholder of the Company have not served a notice on the Company under s.334 (1) in accordance with s. 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 year and to otherwise comply with the provisions of 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 s.352 Companies Act 2014; 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 Statement have been properly prepared in accordance with s.353 Companies Act 2014.

ON BEHALF OF THE BOARD


DAVID HEMPENSTALL

DIRECTOR


MARY LOU HEMPENSTALL

DIRECTOR

12th March 2026

FOX HOME DEVELOPMENTS LIMITED

NOTES TO THE BALANCE SHEET AT 31st OCTOBER 2025

1. 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 statement of the company for the year ended 31st October 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 105) issued by the Financial Reporting Council.

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 105 "The Financial Reporting Standard applicable to Micro Entities" issued by the Financial Reporting Council.

CURRENCY

Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

TURNOVER

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

Turnover from the sale of services is recognised when the significant benefits and rewards of the services have passed to the customer, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

DEPRECIATION

Fixed Assets are stated at cost. Depreciation is provided on cost and is calculated to write off the cost of the assets over their expected useful lives at the following annual rates:-

Computer Equipment	25 %
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FOX HOME DEVELOPMENTS LIMITED

NOTES TO THE BALANCE SHEET AT 31st OCTOBER 2025

ACCOUNTING POLICIES (CONTD.)

WORK-IN-PROGRESS

Where specific contracts are at an advanced state and are in progress at the Balance Sheet date, attributable turnover to their point of completion, less progress payments, is taken into account and included with Debtors.

TAXATION

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.
Deferred tax is not recognised.

TRADE AND OTHER DEBTORS

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

CASH AND BANK BALANCES

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

CREDITORS AND ACCRUALS

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

FOX HOME DEVELOPMENTS LIMITED

NOTES TO THE BALANCE SHEET AT 31st OCTOBER 2025

2. FIXED TANGIBLE ASSETS

	Computer Equipment €
Cost	
At 01/11/24	661
Additions	690

At 31/10/25	1,351

Aggregate Depreciation	
At 01/11/24	165
Charge to P&L	338

At 31/10/25	503

Net Book Value	
At 31/10/25	<u>848</u>
At 31/10/24	<u>496</u>

3. SHARE CAPITAL

	Issued and Fully Paid
Ordinary Shares of €1 each	100

4. CAPITAL COMMITMENTS

The Directors had not contracted for any capital expenditure at 31st October 2025.

FOX HOME DEVELOPMENTS LIMITED

NOTES TO THE BALANCE SHEET AT 31st OCTOBER 2025

5. APPROVAL OF FINANCIAL STATEMENTS

These Financial Statements were approved by the Board of Directors at its meeting on 12th March 2026.

6. DIRECTORS SHAREHOLDING

Name	Shares Held
David Hempenstall	Fifty
Mary Lou Hempenstall	Fifty

FOX HOME DEVELOPMENTS LIMITED

EXTRACT FROM DIRECTORS REPORT IN ACCORDANCE WITH SECTION 329 OF THE COMPANIES ACT 2014

The Directors of the Company interests in shares of the Company during the financial year are as follows:

Name	Ordinary Shares Held
David Hempenstall	<u>50</u>
Mary Lou Hempenstall	<u>50</u>