

Company Number: 411515

**SANDYMARK INVESTMENTS LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# SANDYMARK INVESTMENTS LIMITED

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**SANDYMARK INVESTMENTS LIMITED  
DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	C McCarthy S Mc Carthy
<b>Company Secretary</b>	T Keogh
<b>Company Number</b>	411515
<b>Registered Office and Business Address</b>	Greenogue Plaza Greenogue Industrial Estate Rathcoole Co. Dublin Ireland
<b>Accountants</b>	Tabularius Limited T/a Niall Byrne & Company Chartered Accountants 13 Upper Pembroke Street Dublin 2 Co Dublin D02 YW25 Ireland

**SANDYMARK INVESTMENTS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

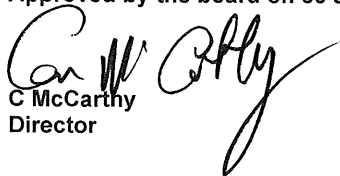
	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	<u>2,723</u>	<u>3,268</u>
<b>Current Assets</b>			
Stocks	7	-	256,000
Debtors	8	-	28
Cash and cash equivalents		<u>2,884</u>	<u>22,391</u>
		<u>2,884</u>	<u>278,419</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(155,710)</u>	<u>(156,942)</u>
<b>Net Current (Liabilities)/Assets</b>		<u>(152,826)</u>	<u>121,477</u>
<b>Total Assets less Current Liabilities</b>		<u>(150,103)</u>	<u>124,745</u>
<b>Creditors:</b>			
amounts falling due after more than one year	10	<u>(137,814)</u>	<u>(257,814)</u>
<b>Net Liabilities</b>		<u>(287,917)</u>	<u>(133,069)</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		2	2
Retained earnings		<u>(287,919)</u>	<u>(133,071)</u>
<b>Shareholders' Deficit</b>		<u>(287,917)</u>	<u>(133,069)</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

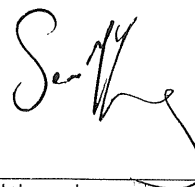
We as Directors of SANDYMARK INVESTMENTS LIMITED, state that -

- (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 359 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 small companies' regime.

Approved by the board on 30 January 2026 and signed on its behalf by:

  
**C McCarthy**  
 Director

**S Mc Carthy**  
 Director



**SANDYMARK INVESTMENTS LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 July 2023</b>	2	(93,567)	(93,565)
Loss for the financial year	-	(39,504)	(39,504)
<b>At 30 June 2024</b>	2	(133,071)	(133,069)
Loss for the financial year	-	(154,848)	(154,848)
<b>At 30 June 2025</b>	<b>2</b>	<b>(287,919)</b>	<b>(287,917)</b>

# SANDYMARK INVESTMENTS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

SANDYMARK INVESTMENTS LIMITED is a company limited by shares incorporated in Ireland. Greenogue Plaza, Greenogue Industrial Estate, Rathcoole, Co. Dublin, Ireland is the registered office, which is also the principal place of business of the company. . The principal activity of the company was that of a general trading entity. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

Comparative figures were previously prepared on a wind up basis. Current accounts are prepared on a going concern basis.

### 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 year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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" Section 1A, 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 year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

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

#### Currency

The financial statements are presented in Euro, which is the company's functional and presentation currency.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	15% 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.

#### 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.

# SANDYMARK INVESTMENTS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### **Borrowing costs**

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### **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 and deferred 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 Statement of Financial Position 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 Statement of Financial Position date. A deferred taxation provision was not deemed necessary.

### **Financial Instruments**

#### **Financial Assets, Liabilities and Instruments**

The company has chosen to adopt Sections 11 and 12 of FRS 102 in full in respect of financial instruments.

#### **Financial Assets**

Basic financial assets, including trade and other receivables, cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's original effective interest rate and its carrying value. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

#### **Financial Liabilities**

Basic financial liabilities, including trade and other payables are recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost using the effective interest method.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

#### **Ordinary share capital**

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

## SANDYMARK INVESTMENTS LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

#### 3. Going concern

Whilst the company has a negative net worth, this is due to loans that were provided by a number of creditors. The creditors have confirmed that they are prepared to support the company, and are not intending on enforcing the repayment of their loans in the next 12 months. On this basis, the directors consider it appropriate to prepare the financial statements on the going concern basis. The financial statements do not include any adjustments that would result from a withdrawal of the above facilities.

<b>4. Operating loss</b>	<b>2025</b>	2024
	€	€
<b>Operating loss is stated after charging:</b>		
Depreciation of property, plant and equipment	<u>545</u>	<u>545</u>

#### 5. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 3).

	<b>2025</b>	2024
	<b>Number</b>	<b>Number</b>
Directors	<u>2</u>	<u>2</u>
Secretary	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

#### 6. Property, plant and equipment

	<b>Plant and machinery</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 July 2024	<u>4,358</u>	<u>4,358</u>
At 30 June 2025	<u>4,358</u>	<u>4,358</u>
<b>Depreciation</b>		
At 1 July 2024	1,090	1,090
Charge for the financial year	545	545
At 30 June 2025	<u>1,635</u>	<u>1,635</u>
<b>Net book value</b>		
At 30 June 2025	<u>2,723</u>	<u>2,723</u>
At 30 June 2024	<u>3,268</u>	<u>3,268</u>

<b>7. Stocks</b>	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	<u>-</u>	<u>256,000</u>

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

<b>8. Debtors</b>	<b>2025</b>	2024
	€	€
Taxation	<u>-</u>	<u>28</u>

**SANDYMARK INVESTMENTS LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

<b>9. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation	265	-
Other creditors	153,685	153,685
Accruals	1,760	3,257
	<u>155,710</u>	<u>156,942</u>
<b>10. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Directors' loan accounts	137,814	257,814
	<u>137,814</u>	<u>257,814</u>
<b>11. Profit and loss account</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 July 2024	(133,071)	(93,567)
Loss for the financial year	(154,848)	(39,504)
At 30 June 2025	<u>(287,919)</u>	<u>(133,071)</u>
<b>12. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
<b>13. Directors' transactions</b>		
The following amounts are repayable to the directors:		
	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
C McCarthy	137,814	257,814
	<u>137,814</u>	<u>257,814</u>
<b>14. Related party transactions</b>		
The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.		
<b>15. Parent company</b>		
The company regards Greenogue Equestrian Limited & Nocsy Limited as its parent companies.		
<b>16. Events After the End of the Reporting Period</b>		
There have been no significant events affecting the company since the financial year-end.		
<b>17. Approval of financial statements</b>		
The financial statements were approved and authorised for issue by the board of directors on 30 January 2026.		