

Sandford Manufacturing Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 October 2025

Sandford Manufacturing Limited

CONTENTS

	Page
Balance Sheet	3
Notes to the Financial Statements	4 - 5

Sandford Manufacturing Limited

BALANCE SHEET

as at 31 October 2025

	2025 €	2024 €
Fixed Assets	<u>352,589</u>	<u>352,589</u>
Creditors: amounts falling due within one year	<u>(418,958)</u>	<u>(429,684)</u>
Net Current Liabilities	<u>(418,958)</u>	<u>(429,684)</u>
Total Assets less Current Liabilities	(66,369)	(77,095)
Accruals and deferred income	<u>(1,378)</u>	<u>(1,318)</u>
Net Liabilities	<u><u>(67,747)</u></u>	<u><u>(78,413)</u></u>
Capital and Reserves	<u><u>(67,747)</u></u>	<u><u>(78,413)</u></u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Sandford Manufacturing 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),

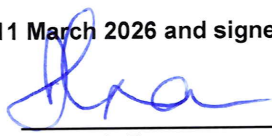
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for 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 (as a micro company). 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 Directors and authorised for issue on 11 March 2026 and signed on its behalf by:



John Treanor
Director



Deborah Treanor
Director

Sandford Manufacturing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

Sandford Manufacturing Limited is a company limited by shares incorporated in the Republic of Ireland and its company registration number is 252560. Sandford House, Kill Avenue, Dun Laoghaire, Co. Dublin is the registered office, 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.

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.

Turnover

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

Going concern

After reviewing the company's forecasts, plans and financial projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

Cash at bank and on hand

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

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:

Land and buildings freehold	- 0% Straight line
-----------------------------	--------------------

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

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.

Creditors and accruals are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

Sandford Manufacturing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the financial year ended 31 October 2025

Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension scheme. Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received. The assets of the defined contribution pension scheme are held separately from those of the company in an independently administered fund.

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.

Share capital of the company

Ordinary share capital

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

3. Creditors

Creditors amounts falling due after more than one year

The above bank loans, from Bank of Ireland are secured by way of a legal mortgage held over the premises Sandford House, Kill Avenue, Dun Laoghaire, Co. Dublin.

4. Appropriation of Profit and Loss Account	2025 €	2024 €
Loss brought forward	(219,663)	(229,219)
Profit for the financial year	10,666	9,556
Loss carried forward	(208,997)	(219,663)

5. Related party transactions

Transactions and balances with group undertakings:

	2025 €	2024 €
Group Undertaking Creditors		
Swift Vent Services Ltd	418,602	426,499

6. Parent and ultimate parent company

The company regards Swift Vent Services Ltd as its parent company.

The company's ultimate parent undertaking is Swift Vent Services Ltd. Swift Vent Services Ltd is regarded as both the controlling party and the ultimate controlling party.

7. Controlling interest

The company's ultimate holding company is Swift Vent Services Ltd. The share capital of Swift Vent Services Ltd are owned by John Treanor (50%) and Debbie Treanor (50%).

8. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 11 March 2026.