

**WALLGUARD LIMITED,
13 MOUNT ARGUS GROVE,
HAROLDS CROSS,
DUBLIN 6W.**

Cro No 63232

**ACCOUNTS FOR THE YEAR
ENDED 30 JUNE 2025**

WALLGUARD LIMITED

ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

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WALLGUARD LIMITED

GENERAL INFORMATION

DIRECTORS:

Austin May

SHAREHOLDERS:

Austin May
Christine May

REGISTERED OFFICE

13 Mount Argus Grove,
Harolds Cross,
Dublin 6w

BANKERS:

T.S.B. Bank,
172 Walkinstown Road,
Dublin 12.

ACCOUNTANTS

Crann Lennon & Co Limited
Chartered Certified Accountants
3rd Floor, Ormond Building,
31-36 Ormond Quay Upper,
Dublin, D07 N5YH

WALLGUARD LIMITED

DIRECTORS REPORT

The Directors present their annual report on the affairs of the company, together with the accounts for the year ended 30 June 2025.

Principal Activities, Business Review and Future Developments

The principal activity of the company is the provision of damp proofing.

Results for the year and state of affairs

The profit and loss account for the year ended 30.6.2025 and the balance sheet at that date are set out on pages 5 and 6.

Director's and Secretary's Interest in Shares

<u>Position</u>	<u>Name</u>	<u>Holding</u>
Director	Austin May	2

Principal Risks and Uncertainties

In common with all companies operating in Ireland in this sector, the company faces increasing energy and material costs. The directors are of the opinion that the company is well positioned to manage these costs.

The company operates in a cyclical industry and is affected by factors beyond the control of the company for example level of construction activity

Events after the Balance Sheet date

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

Director: Austin May

Date: 3.12.2025

WALLGUARD LIMITED

Statement of Directors' Responsibilities and Declaration on unaudited Financial Statements

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 to 8

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Crann Lennon & Co Limited the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 June 2025.

On behalf of the board

Director: Austin May

Date: 3.12.2025

ACCOUNTANTS REPORT TO THE DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF WALLGUARD LIMITED

In accordance with the instructions given to us we have compiled without carrying out an audit, the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the books of account and information and explanations you have given to us.

This report is made to the Company's Board of Directors, 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 the Company's Board of Directors, as a body, for our work, or for this report.

Respective Responsibilities of Directors and Accountants

As described on page 3 the company's directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with The Companies Act 2014. It is our responsibility to compile the financial statements of Wallguard Limited from the accounting records, information and explanations supplied to us by the directors.

Declan O'Shea

Crann Lennon & Co Limited

Chartered Certified Accountants

3rd Floor, Ormond Building,

31-36 Ormond Quay Upper,

Dublin, D07 N5YH

Date: 3.12.2025

WALLGUARD LIMITED**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30 JUNE 2025**

	2025	2024
	€	€
Loss before taxation	(0)	(0)
Taxation Provision	<u>(0)</u>	<u>0</u>
Loss after taxation	<u>(0)</u>	<u>(0)</u>

The turnover and operating loss relate to continuing operations as no businesses were acquired or disposed of in 2025

There were no other recognised gains or losses other than those set out above.

Director: Austin May

Date: 3.12.2025

WALLGUARD LIMITED
BALANCE SHEET AT 30 JUNE 2025

	NOTES	2025 €	2024 €
Fixed Asset	2	<u>4,014</u>	<u>4,014</u>
Current Assets			
Debtors		8,745	8,745
Sundry Debtor		5,593	5,593
Bank Account		<u>489</u>	<u>489</u>
		14,827	14,827
Current Liabilities			
Creditors and Accruals	3	<u>(1,108)</u>	<u>(1,108)</u>
Net Current Assets		<u>13,719</u>	<u>13,719</u>
Total Net Assets		<u>17,733</u>	<u>17,733</u>
		=====	=====
Represented By:			
Share Capital	4	6	6
Reserves		<u>17,727</u>	<u>17,727</u>
		<u>17,733</u>	<u>17,733</u>
		=====	=====

We as Directors of Wallguard 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 shareholders 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; and 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 s.353 Companies Act 2014.

Director: Austin May

Date: 3.12.2025

WALLGUARD LIMITED

NOTES ON AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 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 statements of the company for the year ended 30 June 2021 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard 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. 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 in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Association of Chartered Certified Accountants in Ireland

Revenue Recognition

Income is recognised on a sales invoice basis.

Current assets

The current assets in the balance sheet are expected to realise, in the ordinary course of business, no less than the net book amounts at which they are stated and no adjustments need to be made.

Creditors and Accruals

Creditors and other payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

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 "€".

**NOTES ON AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED
30 JUNE 2025.**

2. Fixed Assets

	Plant & Equipment €	Fixtures & Fittings €	Motor Vehicle €	Total €
Balance at 1.7.2024	1,220	425	12,224	13,869
Disposals	-	-	(0)	(0)
Additions	-	-	0	0
Balance at 30.6.2025	<u>1,220</u>	<u>425</u>	<u>12,224</u>	<u>13,869</u>
Depreciation				
Balance at 1.7.2024	1,220	425	8,210	9,855
Disposals	-	-	-	-
Profit & Loss Charge	-	-	-	-
Balance at 30.6.2025	<u>1,220</u>	<u>425</u>	<u>8,210</u>	<u>9,855</u>
Net Book Value				
At 30.6.2025	-	-	4,014	4,014
	=====	=====	=====	=====

3 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 €	2024 €
Accruals	<u>1,108</u>	<u>1,108</u>

4 Share Capital

Authorised	€
=====	
100 Ordinary Shares of €1.2697 each.	<u>126</u>
	=====
Issued	
5 Ordinary Shares of €1.2697 each.	6