

Black Guardian Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Black Guardian Holdings Limited

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Black Guardian Holdings Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

Adrian Dillon
Director

Liam Harrington
Director

10 February 2026

Black Guardian Holdings Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	4,415	8,628
Current Assets			
Debtors	7	147,287	158,090
Cash and cash equivalents		18,207	20,690
		165,494	178,780
Creditors: amounts falling due within one year	8	(110,916)	(123,117)
Net Current Assets		54,578	55,663
Total Assets less Current Liabilities		58,993	64,291
Capital and Reserves			
Called up share capital presented as equity	10	100	100
Retained earnings		58,893	64,191
Equity attributable to owners of the company		58,993	64,291

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 Black Guardian Holdings 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 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 small companies' regime.

Approved by the board on 10 February 2026 and signed on its behalf by:

Adrian Dillon
Director

Liam Harrington
Director

Black Guardian Holdings Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	43,136	43,236
Profit for the financial year	-	21,055	21,055
At 30 June 2024	100	64,191	64,291
Loss for the financial year	-	(5,298)	(5,298)
At 30 June 2025	100	58,893	58,993

Black Guardian Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Black Guardian Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 585703. The registered office of the company is Suite 3, The Avenue, Beacon Court, Sandyford, Dublin 18, D18 KR76, Ireland. The principal activity of the company is that of private security.

Currency

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 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 services supplied by the company, exclusive of value added tax.

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:

Fixtures, fittings and equipment	-	33.33% & 20% Straight line
Motor vehicles	-	20% Straight line
Computer equipment	-	33.33% 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 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.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Black Guardian Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of private security.

4. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of property, plant and equipment	5,273	6,185
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 4).

	2025	2024
	Number	Number
Directors	2	2
Employees	2	2
	<u> </u>	<u> </u>
	4	4
	<u> </u>	<u> </u>

Black Guardian Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Property, plant and equipment

	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment €	Total €
Cost				
At 1 July 2024	10,362	28,247	1,144	39,753
Additions	-	-	1,060	1,060
At 30 June 2025	<u>10,362</u>	<u>28,247</u>	<u>2,204</u>	<u>40,813</u>
Depreciation				
At 1 July 2024	9,891	20,090	1,144	31,125
Charge for the financial year	471	4,449	353	5,273
At 30 June 2025	<u>10,362</u>	<u>24,539</u>	<u>1,497</u>	<u>36,398</u>
Net book value				
At 30 June 2025	<u>-</u>	<u>3,708</u>	<u>707</u>	<u>4,415</u>
At 30 June 2024	<u>471</u>	<u>8,157</u>	<u>-</u>	<u>8,628</u>

7. Debtors

	2025 €	2024 €
Trade debtors	82,287	98,040
Amounts owed by connected parties (Note 14)	23,000	-
Directors' current accounts (Note 13)	-	50
Prepayments	-	60,000
Accrued income	42,000	-
	<u>147,287</u>	<u>158,090</u>

**8. Creditors
Amounts falling due within one year**

	2025 €	2024 €
Trade creditors	9,521	84,105
Taxation	30,172	28,551
Directors' current accounts (Note 13)	68,645	7,879
Other creditors	78	82
Accruals	2,500	2,500
	<u>110,916</u>	<u>123,117</u>

9. Taxation

	2025 €	2024 €
Creditors:		
VAT	24,610	14,585
Corporation tax	-	4,170
PAYE	5,562	9,796
	<u>30,172</u>	<u>28,551</u>

Black Guardian Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

10. Share capital			2025 €	2024 €
Description	Number of shares	Value of units		
Authorised				
Ordinary shares	1,000,000	€1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid				
Ordinary shares	100	€1.00 each	<u>100</u>	<u>100</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 30/06/25	01/07/24
Adrian Dillon	Ordinary shares	50	50
Liam Harrington	Ordinary shares	50	50
		<u>100</u>	<u>100</u>

11. Income Statement

	2025 €	2024 €
At 1 July 2024	64,191	43,136
(Loss)/profit for the financial year	<u>(5,298)</u>	<u>21,055</u>
At 30 June 2025	<u>58,893</u>	<u>64,191</u>

12. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

13. Directors' remuneration and transactions

	2025 €	2024 €
Directors' remuneration		
Remuneration	<u>75,100</u>	<u>-</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Adrian Dillon	57,342	7,879
Liam Harrington	11,303	-
	<u>68,645</u>	<u>7,879</u>

Net balances due (to) the directors:

	2025 €	2024 €
Adrian Dillon	(57,342)	(7,879)
Liam Harrington	(11,303)	50
	<u>(68,645)</u>	<u>(7,829)</u>

Black Guardian Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

14. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
Lantern Securities Limited	23,000	23,000	-	6,429

Black Guardian Holdings Limited shares common control with Lantern Securities Limited via director Adrian Dillion.

Black Guardian Holdings Limited also shares common control with SMS Facilities Limited, Secure Management Solutions Limited and MCM Technology Limited via director Adrain Dillon.

Included in the trade receivables balance as at 30th June 2025 is €1,850 owing to MCM Technology Limited, €61,500 owing to Secure Mangement Solutions Limited and €18,511.50 owing to SMS Facilities Limited. Included in the trade payables balance as at 30th June 2025 is €5,454.84 owing from Secure Management Solutions Limited.

15. Events After the End of the Reporting Period

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 February 2026.