

**BLACKWOOD BUSINESS ANALYTICS AND MANAGEMENT SOLUTIONS LIMITED**

**Abridged Unaudited Financial Statements  
for the financial year ended 31 May 2025**

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**for the financial year ended 31 May 2025**

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**BLACKWOOD BUSINESS ANALYTICS AND MANAGEMENT SOLUTIONS LIMITED**

**COMPANY INFORMATION**

**for the financial year ended 31 May 2025**

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<b>DIRECTOR</b>	Daniel Friebe
<b>SECRETARY</b>	Roolt Business Services Limited
<b>REGISTERED OFFICE</b>	Maytown Ballycotton Cork P25 HD39 Ireland
<b>COMPANY NUMBER</b>	651958
<b>CHARTERED ACCOUNTANTS</b>	Lizdan Business Services Limited t/a Kinore Ground Floor 71 Baggot Street Lower Dublin D02 P593 Ireland
<b>BANKERS</b>	Ulster Bank 95 Main Street Midleton Cork Ireland  AIB Main Street Midleton Cork Ireland

**BLACKWOOD BUSINESS ANALYTICS AND MANAGEMENT SOLUTIONS LIMITED****BALANCE SHEET****As at 31 May 2025**

	<b>31.05.2025</b>	<b>31.05.2024</b>
	<b>€</b>	<b>€</b>
Fixed assets	13,843	1,476
Current assets	48,941	38,006
Prepayments and accrued income	11,000	11,101
Creditors: amounts falling due within one year	(6,792)	(3,687)
<b>Net current assets</b>	<b>53,149</b>	<b>45,420</b>
<b>Total assets less current liabilities</b>	<b>66,992</b>	<b>46,896</b>
Accruals and deferred income	(1,647)	(1,205)
<b>Net assets</b>	<b>65,345</b>	<b>45,691</b>
<b>Capital and reserves</b>	<b>65,345</b>	<b>45,691</b>

I, as director of Blackwood Business Analytics and Management Solutions Limited, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- I acknowledge the Company's obligations under the Companies Act 2014 and 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,
- 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.

These financial statements have been prepared in accordance with the micro companies regime.

The financial statements of Blackwood Business Analytics and Management Solutions Limited (registered number: 651958) were approved and authorised for issue by the director on 29 January 2026 and were signed on its behalf by:



Daniel Friebe  
Director

# BLACKWOOD BUSINESS ANALYTICS AND MANAGEMENT SOLUTIONS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

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### 1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

#### General information and basis of accounting

Blackwood Business Analytics and Management Solutions Limited (registered number 651958) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Maytown, Ballycotton, Cork , P25 HD39, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Blackwood Business Analytics and Management Solutions Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

#### Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

#### Turnover

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

Turnover from the provision of services is recognised when the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.



**BLACKWOOD BUSINESS ANALYTICS AND MANAGEMENT SOLUTIONS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**

**for the financial year ended 31 May 2025**

**Trade and other debtors**

Trade and other debtors are initially recognised at transactions price 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.

**Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

**Trade and other creditors**

Trade and other creditors are initially recognised at transactions price 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.

**Financial instruments**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

**Ordinary share capital**

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

**2. Appropriation of profit and loss**

	<b>Profit and loss account</b>
	<b>€</b>
<b>At 01 June 2023</b>	<b>28,017</b>
Profit for the financial year	17,574
<b>Total comprehensive income</b>	<b>17,574</b>
<b>At 31 May 2024</b>	<b>45,591</b>

**BLACKWOOD BUSINESS ANALYTICS AND MANAGEMENT SOLUTIONS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**

**for the financial year ended 31 May 2025**

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<b>At 01 June 2024</b>	<b>45,591</b>
Profit for the financial year	19,654
<b>Total comprehensive income</b>	<b>19,654</b>
<b>At 31 May 2025</b>	<b>65,245</b>