

Company Number: 492528

JB Blackwater Enterprises Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 January 2026

JB Blackwater Enterprises Limited

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JB Blackwater Enterprises Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 January 2026

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.

JB Blackwater Enterprises Limited

STATEMENT OF FINANCIAL POSITION

as at 31 January 2026

	Notes	2026 €	2025 €
Non-Current Assets			
Property, plant and equipment	4	267,866	267,866
Current Assets			
Receivables	5		
- amounts falling due after more than one year		66,018	65,528
- amounts falling due within one year		19,695	25,149
Cash and cash equivalents		814,441	809,332
		900,154	900,009
Payables: amounts falling due within one year	6	(3,303)	(4,788)
Net Current Assets		896,851	895,221
Total Assets less Current Liabilities		1,164,717	1,163,087
Provisions for liabilities	7	868	868
Net Assets		1,165,585	1,163,955
Equity			
Called up share capital presented as equity		1	1
Retained earnings		1,165,584	1,163,954
Equity attributable to owners of the company		1,165,585	1,163,955

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 JB Blackwater Enterprises 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 27 February 2026 and signed on its behalf by:

Jim Barry
Director

Holly Barry
Director

JB Blackwater Enterprises Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 January 2026

	Called up share capital €	Retained earnings €	Total €
At 1 February 2024	1	1,160,996	1,160,997
Profit for the financial year	-	2,958	2,958
At 31 January 2025	1	1,163,954	1,163,955
Profit for the financial year	-	1,630	1,630
At 31 January 2026	1	1,165,584	1,165,585

JB Blackwater Enterprises Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 January 2026

1. General Information

JB Blackwater Enterprises Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 492528. The registered office of the company is Upper Quartertown, Mallow, Co. Cork which is also the principal place of business of the company. The principal activity of the company is to act as a management, investment and consultancy 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 January 2026 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.

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:

Land and buildings freehold	-	4% Straight line on buildings (land is not depreciated)
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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.

Trade and other receivables

Trade and other receivables 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Trade and other payables

Trade and other payables 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.

JB Blackwater Enterprises Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 January 2026

Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

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 Statement of Financial Position 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.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2025 - 2).

	2026	2025
	Number	Number
Management	<u>2</u>	<u>2</u>

JB Blackwater Enterprises Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 January 2026

4. Property, plant and equipment

	Land and buildings freehold	Total
	€	€
Cost		
At 1 February 2025	267,866	267,866
At 31 January 2026	267,866	267,866
Depreciation		
At 1 February 2025	-	-
At 31 January 2026	-	-
Carrying amount		
At 31 January 2026	267,866	267,866
At 31 January 2025	267,866	267,866

5. Receivables

	2026	2025
	€	€
Other debtors	85,713	90,677

Amounts falling due after more than one year and included in receivables are:

	2026	2025
	€	€
Other debtors	66,018	65,528

6. Payables
Amounts falling due within one year

	2026	2025
	€	€
Amounts owed to connected parties (Note 9)	1,300	1,300
Taxation	74	1,559
Accruals	1,929	1,929
	3,303	4,788

7. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Losses	Total	Total
	€	€	€
At financial year start	(868)	(868)	(868)
At financial year end	(868)	(868)	(868)

JB Blackwater Enterprises Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 January 2026

8. Income Statement

	2026	2025
	€	€
At 1 February 2025	1,163,954	1,160,996
Profit for the financial year	1,630	2,958
	<u>1,165,584</u>	<u>1,163,954</u>
At 31 January 2026	1,165,584	1,163,954
	<u>1,165,584</u>	<u>1,163,954</u>

9. 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:

The following amounts are due to other connected parties:

	2026	2025
	€	€
James A. Barry & Company Limited	1,300	1,300
	<u>1,300</u>	<u>1,300</u>

JB Blackwater Enterprises Limited and James A. Barry & Company Limited share common directors. Total sales of services to this company during the year amounted to €nil (31/01/25 €nil).

In the opinion of the directors these amounts arise in the ordinary course of business and the terms of the amounts due are in accordance with the terms ordinarily offered by the company.

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 February 2026.