

Registration number 551003

Blackhive Solutions Limited

Abridged financial statements

For the year ended 31st December 2025

Blackhive Solutions Limited

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Blackhive Solutions Limited
Directors and other information

Director	Yeison Jaramillo
Secretary	Arisa Luseeda
Company number	551003
Registered office	Lisdornan, Julianstown, Meath, A92 E684, Ireland

Blackhive Solutions Limited
Balance Sheet
As at 31 December 2025

	Notes	2025 €	2024 €
Fixed assets			
Tangible assets			
Fixtures, fittings, tools and equipment	3	95,221	69,978
Current assets			
Debtors falling due within one year			
Trade debtors		11,992	-
Prepayments and accrued income		-	136
		11,992	136
Cash at bank and in hand		46,899	44,416
		58,892	44,552
Creditors: amount falling due within one year			
Trade creditors		(2,683)	(10,849)
Other creditors including tax		(36,021)	(27,959)
		(38,704)	(38,808)
Net current assets		20,188	5,744
Total assets less current liabilities		115,409	75,722
Creditors: amount falling due after more than one year			
Bank loans and overdrafts		(19,042)	-
Net assets		96,368	75,722
Capital and reserves			
Called up share capital presented as equity	4	100	100
Profit and loss account		96,268	75,622
Equity shareholder's fund		96,368	75,722

I, as director of Blackhive Solutions 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 **section 352 Companies Act 2014**; has done so on the grounds that the company is entitled to the benefit of that exemption as a **micro company** and the abridged Financial Statements have been properly prepared in accordance with **section 353 Companies Act 2014**.

The notes on pages 5 to 6 form an integral part of these abridged financial statements.

The abridged financial statements were approved by the Board on 05th February 2026 and signed on its behalf by

A handwritten signature in blue ink, consisting of a stylized, cursive 'Y' followed by a horizontal line extending to the right.

Yeison Jaramillo
Director

Blackhive Solutions Limited
Notes to the abridged financial statements
For the year ended 31 December 2025

1. Statement of accounting policies

Basis of preparation The financial statements have been prepared in accordance with the Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105) and the Companies Act 2014. The financial statements are prepared under the historical cost convention.

1.1. Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105) and the Companies Act 2014. The abridged financial statements are prepared on a going concern basis under the historical cost convention unless otherwise stated.

1.2. Presentation and functional currency

The abridged financial statements are presented in Euro (€), which is the functional currency of the company.

1.3. Turnover policy

Turnover represents the value of goods and services provided by the company in the course of its two principal activities—food services and IT consultancy—excluding value-added tax.

1.4. Tangible assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Fixtures, fittings and equipment: 12.5% Straight Line

1.5. Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the applicable tax rates.

2 Employees

Number of employees

The average number of employees (including the director)

	<u>6</u>	<u>3</u>
	€	€
Employment costs		
Wages and salaries	135,512	110,028
Social insurance costs (Employer PRSI)	8,275	5,816
Total staff costs	<u>143,786</u>	<u>115,844</u>

Blackhive Solutions Limited
Notes to the abridged financial statements
For the year ended 31 December 2025

3	Fixed assets		
	Tangible assets		
		2025	2024
		€	€
	Cost		
	At 1 January (Opening)	93,555	75,440
	Additions during the year	80,520	18,115
	Disposals	<u>(55,070)</u>	<u>-</u>
	As at 31 December (Closing)	<u><u>119,005</u></u>	<u><u>93,555</u></u>
	Accumulated depreciation		
	As at 1 January (Opening)	23,577	19,053
	Charge for the year	<u>27,034</u>	<u>4,524</u>
	On Disposals	<u>(26,828)</u>	<u>-</u>
	As at 31 December (Closing)	<u><u>23,783</u></u>	<u><u>23,577</u></u>
	Net book value		
	As at 31 December	<u><u>95,221</u></u>	<u><u>69,978</u></u>
		2025	2024
		€	€
4	Share capital		
	Authorized		
	100,000 ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
	Allotted, called up and fully paid up		
	100 ordinary shares of €1 each	<u>100</u>	<u>100</u>