



Company Number: 692499

Summit Planning Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Summit Planning Limited

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Summit Planning Limited
DIRECTOR AND OTHER INFORMATION

Director	Ian Feighery
Company Secretary	Julie Brown
Company Number	692499
Registered Office	8 Glencairn Glade The Gallops Dublin 18 Ireland
Accountants	O’Gorman Brannigan Purtill & Co. Unlimited Co. Chartered Accountants 22 Bridge Street, Ringsend, Dublin 18 D04 X6W4

Summit Planning Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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

Ian Feighery
Director

5 March 2026

Summit Planning Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	8	95,549	1
Current Assets			
Debtors	9	484	421
Cash and cash equivalents		62,087	9,255
		62,571	9,676
Creditors: amounts falling due within one year	10	(1,169)	(800)
Net Current Assets		61,402	8,876
Total Assets less Current Liabilities		156,951	8,877
Capital and Reserves			
Called up share capital presented as equity		105	105
Retained earnings	11	156,846	8,772
Shareholders' Funds		156,951	8,877

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.

I as Director of Summit Planning 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) I 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 5 March 2026 and signed on its behalf by:

Ian Feighery
Director

Summit Planning Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Summit Planning Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 692499. The registered office of the company is 8 Glencairn Glade, The Gallops, Dublin 18, Ireland. The principal activity of the company is that of an investment company.

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 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 trade discounts and value added tax.

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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

Summit Planning Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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.

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 Balance Sheet bank overdrafts are shown within Creditors.

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.

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 Balance Sheet date.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the Company's financial statements in the period in which the dividends are approved and paid. All dividends approved have been paid out by year end.

Ordinary share capital

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

3. Period of financial statements

The comparative figures relate to the 18 month period ended 30 June 2024.

4. Income from investments	2025	2024
	€	€
Investment income	<u>133,930</u>	<u>30,000</u>
5. Other Gains and Losses	2025	2024
	€	€
Fair value gains and losses are as follows:		
Fair value gain/(loss) on unlisted investments	<u>15,541</u>	<u>-</u>
6. Employees		
The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).		
7. Dividends	2025	2024
	€	€
Dividends on equity shares:		
€1 Ordinary - Interim paid	<u>-</u>	<u>29,375</u>

Summit Planning Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

8. Investments

	Other unlisted investments €	Total €
Investments Cost or Valuation		
At 1 July 2024	1	1
Additions	80,007	80,007
Revaluations	15,541	15,541
	<u>95,549</u>	<u>95,549</u>
At 30 June 2025	95,549	95,549
Net book value		
At 30 June 2025	<u>95,549</u>	<u>95,549</u>
At 30 June 2024	<u>1</u>	<u>1</u>

9. Debtors

	2025 €	2024 €
Other debtors	104	-
Taxation	380	421
	<u>484</u>	<u>421</u>

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

	2025 €	2024 €
Accruals	1,169	800
	<u>1,169</u>	<u>800</u>

11. Income Statement

	2025 €	2024 €
At 1 July 2024	8,772	6,685
Profit for the financial year	148,074	31,462
Payment of dividends	-	(29,375)
	<u>156,846</u>	<u>8,772</u>
At 30 June 2025	156,846	8,772

12. Capital commitments

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

13. Related party transactions

During the year ended 30 June 2025, dividends totalling €133,930 were paid to the company as the owner of the "A" Ordinary share in Summit Life & Pensions Limited. Ian Feighery owns 90% of the ordinary share capital of Summit Life & Pensions Limited and is the ultimate controlling party of that company.

There were no other related party transactions during the year.

There were no transactions with the director during the year ended 30 June 2025.

14. Controlling interest

The director, Ian Feighery, owns 100% of the ordinary share capital of the company and is the ultimate controlling party.

Summit Planning Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

15. Post-Balance Sheet Events

No events occurred between the year end and the date of signing of the accountants report which would require adjustment or disclosure in the financial statements.

16. Changes in Equity

The changes in equity during the financial year relate to profits generated by the company in the year.

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 5 March 2026.