

Registration number 768122

Summertide Ltd

Abridged accounts

For the year ended 31 December 2025

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Summertide Ltd

Directors and other information

Directors: Patrick Walsh

Secretary: Elaine Sammon

Company number: 768122

Registered office: Calverstown, Kilcullen, Co. Kildare

Business Address: Calverstown, Kilcullen, Co.Kildare

Bankers: Revolut, 2 Dublin Landings, North Dock, Dublin 1, Ireland

Summertide Limited

Statement of Directors' responsibilities for the shareholders' financial statements

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Acts 1963 to 2009 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors declaration of directors interests held: The directors hold 0% of the issued share capital of the company each holding zero ordinary shares of the allotted fully paid up equity of the company which has a total issued share capital of 1,000 ordinary shares of one euro each.

Directors declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 4:

(a) the directors approve these financial statements and confirm that they are responsible for them including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business. (b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 31 December 2025. On behalf of the board:

Patrick Walsh

Elaine Sammon

Director

Secretary

Date 10 January 2026

Date 10 January 2026

Summertide Limited**Abridged balance sheet As at 31 December 2025**

	Notes	2025 €	€
Current assets			
Debtors		-	
Cash at bank and in hand		<u>295</u>	
		295	
Creditors: amounts falling due within one year			
		(-)	
Net current assets			<u>295</u>
Total assets less current liabilities			<u>295</u>
Net assets/(liabilities)			<u>295</u>
Capital and reserves			
Called up share capital			1,000
Profit and loss account	2		(705)
Shareholders' funds			<u>295</u>

We as directors of Summertide Ltd, state that:

- (a) These financial statements have been prepared in accordance with the micro companies regime.
- (b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied
- (d) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
- (e) 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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company
- (f) The company has relied on the specified exemption contained in section 352 as a micro company; We have done so on the ground 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.

Signed on behalf of the board:

Patrick Walsh
Director
Date 10 January 2026

Elaine Sammon
Secretary
Date 10 January 2026

The notes on page 4 form an integral part of these financial statements.

Summertide Ltd

Notes to the abridged financial statements for the year ended 31 December 2025

1. Statement of 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.

1.1 Basis of preparation: The accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

1.2 Cash flow statement: The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3 Turnover Policy: Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

2. Share capital	19/07/24	2025
	€	€
Authorised equity		
100,000 Ordinary Class A shares of €1 each	<u>100,000</u>	<u>100,000</u>
100 Ordinary Class B shares of €1,000 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid equity		
1,000 Ordinary Class A shares of €1 each	<u>1,000</u>	<u>1,000</u>

The company did not purchase, sell, or otherwise deal with any of its own shares during this financial year. The company does not hold any of its own shares or shares in a holding undertaking (as per Section 320 and 328 of the Companies Act 2014).

3. Accounting Periods

The current accounts are for the period from 19 July 2024 (Date of Incorporation) to financial year end 31 December 2025

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4. Approval of financial statements

The financial statements were approved by the Board on and signed on its behalf by:

Patrick Walsh

Director

Date 10 January 2026

Elaine Sammon

Secretary

Date 10 January 2026