

**Company registration number: 382810**

**Mountain Top Screens Ltd**  
**Unaudited abridged financial statements**  
**for the financial year ended 31 May 2025**

# Mountain Top Screens Ltd

## Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Directors responsibilities statement	<b>2</b>
Balance sheet	<b>3</b>
Notes to the financial statements	<b>4 - 5</b>

## Mountain Top Screens Ltd

### Directors and other information

<b>Directors</b>	Mr Declan Orr Miss Jessica Orr
<b>Secretary</b>	Declan Orr
<b>Company number</b>	382810
<b>Registered office</b>	Calhame Mountain Top Letterkenny Co Donegal
<b>Business address</b>	Calhame Mountain Top Letterkenny Co Donegal
<b>Accountants</b>	Stewart & MacLochlainn Portland House Port Road Letterkenny Co. Donegal
<b>Bankers</b>	Bank of Ireland Main Street Lower Letterkenny Co. Donegal
<b>Solicitors</b>	Gallagher & Brennan Solicitors House B, Carnamuggagh Upper Kilmacrennan Road Letterkenny Donegal

## **Mountain Top Screens Ltd**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Mr Declan Orr  
**Director**

Miss Jessica Orr  
**Director**

## Mountain Top Screens Ltd

### Balance sheet As at 31 May 2025

	2025 €	2024 €
Fixed assets	11,182	14,756
Current assets	8,006	16,224
Creditors: amounts falling due within one year	(58,797)	(68,336)
<b>Net current liabilities</b>	<b>(50,791)</b>	<b>(52,112)</b>
<b>Total assets less current liabilities</b>	<b>(39,609)</b>	<b>(37,356)</b>
Accruals and deferred income	(2,342)	(2,342)
<b>Net liabilities</b>	<b>(41,951)</b>	<b>(39,698)</b>
<b>Capital and reserves</b>	<b>(41,951)</b>	<b>(39,698)</b>

We, as directors of Mountain Top Screens Ltd 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the 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 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 23 February 2026 and signed on behalf of the board by:

**Mr Declan Orr**  
Director

**Miss Jessica Orr**  
Director

## Mountain Top Screens Ltd

### Notes to the abridged financial statements Financial year ended 31 May 2025

#### 1. General information

Mountain Top Screens Ltd is a limited company incorporated in the Republic of Ireland (Registered no 382810). The registered office is Calhame, Mountain Top, Letterkenny. The company operates in the windscreen repair industry.

#### 2. Accounting policies and measurement bases

##### Basis of preparation

These statutory financial statements have been prepared in accordance with Companies Act 2014 (as amended), Micro Companies Regime and The Financial Reporting Standard applicable to the Micro-entities (FRS 105). The directors have done so on the basis that the company qualifies as a micro company in accordance with section 280D of the Companies Act 2014 (as amended) and therefore is entitled to prepare the financial statements in accordance with the micro companies regime.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; 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.

##### Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 15%	reducing balance
Fittings fixtures and equipment	- 15%	reducing balance
Motor vehicles	- 20%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

## Mountain Top Screens Ltd

### Notes to the abridged financial statements (continued) Financial year ended 31 May 2025

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### 3. Appropriations of profit and loss account

	<b>2025</b>	2024
	<b>€</b>	€
At the start of the financial year	(39,798)	(39,585)
Loss for the financial year	(2,253)	(213)
<b>At the end of the financial year</b>	<u>(42,051)</u>	<u>(39,798)</u>