

Company registration number: 725080

Hilltop Glamping Limited

Unaudited abridged financial statements

for the financial period ended 30 November 2025

Hilltop Glamping Limited

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Hilltop Glamping Limited

Directors and other information

Directors Declan Meehan
Jessica Meehan

Secretary Jessica Meehan

Company number 725080

Registered office Rockhill
Ballintra
Donegal
F94K726
Ireland

Business address Rockhill
Ballintra
Donegal
F94K726
Ireland

Hilltop Glamping Limited

Balance Sheet As at 30/11/2025

	Notes	2025	2024
		€	€
Fixed Assets		95,203	-
Current assets		4,225	100
Creditors: amounts falling due within one year		81,298	-
		-	100
Net Current Assets/Liabilities		77,073	100
Total assets less current liabilities		18,130	100
Creditors: amounts falling due after more than one year		-	-
Accruals and Deferred Income	4	25,079	-
		-	100
Net Assets/Liabilities		6,949	100
Capital and reserves	3	6,949	100

We, as directors of Hilltop Glamping 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 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 31st January 2026 and signed on behalf of the board by:

Declan Meehan
Declan Meehan
Director

Jessica Meehan
Jessica Meehan
Director

Hilltop Glamping Limited

Notes to the abridged financial statements

Financial period ended 30/11/2025

1 General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Hilltop Glamping Limited for the financial period ended 30/11/2025. Hilltop Glamping Limited is a private company limited by shares (registered under Part year 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 725080). The Registered Office is Rockhill, Ballintra, Donegal, F94K726, Ireland which is also the principal place of business of the company.

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

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's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the year, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on supply of services such as the rental of glamping pods is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments.

Financial instruments

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial liabilities

Other financial liabilities, including accruals, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

Hilltop Glamping Limited

Notes to the abridged financial statements

Financial period ended 30/11/2025

Impairment of financial assets

At the end of each reporting year, the company assesses whether there is evidence of impairment of any financial assets, including cash. If there is evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Tangible assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight line basis, as follows:

FF & equipment -12.5% straight line

Glamping Pods and Sheds -10% straight line

Long leasehold property -4% straight line

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Government grants

Grants are recognised at fair value when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the profit and loss account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

3 Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	0	0
Profit/Loss for the year	- 7,049	0
At the end of the financial year	<u>- 7,049</u>	<u>0</u>

Hilltop Glamping Limited

Notes to the abridged financial statements Financial period ended 30/11/2025

4 Creditors relating to more than one balance sheet item

The company has deferred government grant income which is included in the balance sheet as follows:

	2025	2024
	€	€
Creditors: amounts falling due within one year	2,547	-
Creditors: amounts falling due after more than one year	<u>20,378</u>	<u>-</u>
	<u><u>22,925</u></u>	<u><u>-</u></u>