

Pompeii Pizza Catering Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Pompeii Pizza Catering Limited

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Pompeii Pizza Catering Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mr Johnny O' Mahony Mr Shane Long
Company Secretary	Mr. Shane Long
Company Number	605812
Registered Office	GBW Accountants 23 Parnell Place Cork T12 T853
Accountants	GBW Audit & Accountancy ULC 23 Parnell Place Cork T12 T853

Pompeii Pizza Catering Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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 directors must not approve the financial statements unless they are 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 directors are 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 directors are 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 them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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.

The directors confirm that they have made available to GBW Audit & Accountancy ULC, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 May 2025."

Signed on behalf of the board

Mr Johnny O' Mahony
Director

23 January 2026

Mr Shane Long
Director

23 January 2026

Pompeii Pizza Catering Limited

ACCOUNTANTS REPORT

to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Pompeii Pizza Catering Limited for the financial year ended 31 May 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 May 2025 as set out on pages 6 to 10 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Pompeii Pizza Catering Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 May 2025 your duty to ensure that Pompeii Pizza Catering Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Pompeii Pizza Catering Limited. You consider that Pompeii Pizza Catering Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Pompeii Pizza Catering Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

GBW AUDIT & ACCOUNTANCY ULC

23 Parnell Place
Cork
T12 T853

23 January 2026

Pompeii Pizza Catering Limited

BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	4,872	8,894
Current Assets			
Stocks	6	-	2,640
Debtors	7	571	2,113
Cash and cash equivalents		82,354	89,684
		82,925	94,437
Creditors: amounts falling due within one year	8	(1,045)	(25,903)
Net Current Assets		81,880	68,534
Total Assets less Current Liabilities		86,752	77,428
Capital and Reserves			
Called up share capital presented as equity		10,000	10,000
Retained earnings		76,752	67,428
Equity attributable to owners of the company		86,752	77,428

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.

We as Directors of Pompeii Pizza Catering 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) 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 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 23 January 2026 and signed on its behalf by:

Mr Johnny O' Mahony
Director

Mr Shane Long
Director

Pompeii Pizza Catering Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 June 2023	10,000	56,374	66,374
Profit for the financial year	-	11,054	11,054
At 31 May 2024	10,000	67,428	77,428
Profit for the financial year	-	9,324	9,324
At 31 May 2025	10,000	76,752	86,752

Pompeii Pizza Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Pompeii Pizza Catering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 605812. The registered office of the company is GBW Accountants, 23 Parnell Place, Cork, T12 T853. Event Catering Activities. 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 May 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. 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 goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.50% Straight line
Motor vehicles	- 12.50% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at transaction price (including transaction costs) and subsequently stated at transaction price plus transaction cost yet recognised and cumulative interest income less repayments and impairment, where there is evidence of impairment.

Trade and other creditors

Trade and other creditors are initially recognised at transaction price (including transaction costs) and are subsequently measured at transaction price plus transaction costs not yet recognised in profit or loss, and repayments plus cumulative interest expenses incurred.

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.

Pompeii Pizza Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	2,138	4,591
(Profit) on disposal of tangible assets	(466)	-
	<u><u>2,138</u></u>	<u><u>4,591</u></u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

	2025	2024
	Number	Number
Directors	1	1
Employees	2	2
	<u><u>3</u></u>	<u><u>3</u></u>

5. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 June 2024	30,341	6,381	36,722
Additions	650	-	650
Disposals	(20,271)	-	(20,271)
At 31 May 2025	<u>10,720</u>	<u>6,381</u>	<u>17,101</u>
Depreciation			
At 1 June 2024	24,638	3,190	27,828
Charge for the financial year	1,340	798	2,138
On disposals	(17,737)	-	(17,737)
At 31 May 2025	<u>8,241</u>	<u>3,988</u>	<u>12,229</u>
Net book value			
At 31 May 2025	<u><u>2,479</u></u>	<u><u>2,393</u></u>	<u><u>4,872</u></u>
At 31 May 2024	<u><u>5,703</u></u>	<u><u>3,191</u></u>	<u><u>8,894</u></u>

6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	-	2,640
	<u><u>-</u></u>	<u><u>2,640</u></u>

The replacement cost of stock did not differ significantly from the figures shown.

7. Debtors	2025	2024
	€	€
Other debtors	-	54
Taxation	571	1,689
Prepayments	-	370
	<u><u>571</u></u>	<u><u>2,113</u></u>

Pompeii Pizza Catering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	-	1,691
Taxation	-	2,761
Directors' current accounts (Note 11)	-	5,226
Other creditors	-	15,646
Accruals	1,045	579
	<u>1,045</u>	<u>25,903</u>

9. Profit and loss account	2025	2024
	€	€
At 1 June 2024	67,428	56,374
Profit for the financial year	9,324	11,054
	<u>76,752</u>	<u>67,428</u>
At 31 May 2025	<u>76,752</u>	<u>67,428</u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 May 2025.

11. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	7,030	10,573
	<u>7,030</u>	<u>10,573</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Mr Shane Long	-	5,226
	<u>-</u>	<u>5,226</u>

12. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 January 2026.