

Registration number 435932

Fitzpatrick Catering Limited

Abridged accounts

for the year ended 30 September 2025

Fitzpatrick Catering Limited

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Fitzpatrick Catering Limited

Directors and other information

Directors	Pat Fitzpatrick Angie Fitzpatrick
Secretary	Pat Fitzpatrick
Company number	435932
Registered office	Unit 10 Rosemount Business Park Blanchardstown Dublin 15
Accountants	Jonathan Carr & Company Garden City Shopping Centre Ashbourne Co. Meath
Business address	Unit 10 Rosemount Business Park Blanchardstown Dublin 15
Bankers	Bank of Ireland Blanchardstown Dublin 15

Fitzpatrick Catering Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/09/25	30/09/24
Pat Fitzpatrick	50	50
Angie Fitzpatrick	50	50
Company secretary		
Pat Fitzpatrick	50	50

The original report was approved by the board on 21 November 2025 and signed on its behalf by Pat Fitzpatrick and Angie Fitzpatrick.

Fitzpatrick Catering Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the annual return report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. 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;
- * State whether the statutory 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;
- * Prepare the statutory 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 and enable them to ensure that the statutory 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 as set out on pages 5 to 9:

- 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 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 Jonathan Carr & Company , Certified Public Accountants, all the company's accounting records and provided all the information necessary for all 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 year ended 30th September 2025."

On behalf of the board

Pat Fitzpatrick
Director

Angie Fitzpatrick
Director

21st November 2025

Fitzpatrick Catering Limited

Accountants' report on the unaudited financial statements to the directors of Fitzpatrick Catering Limited

We have compiled the financial statements for Fitzpatrick Catering Limited for the year ended 30 September 2025 as set out on pages 5 to 9.

Respective responsibilities of directors and accountants

As described on page 3 the company's directors are responsible for the financial statements. It is our responsibility to compile the statutory financial statements of Fitzpatrick Catering Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We have compiled the statutory financial statements in accordance with the guidance contained in M14 (Revised) "Compiling and Reporting on Statutory Financial Statements not subject to Audit" from the accounting records, information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Jonathan Carr & Company
Certified Public Accountants
Garden City Shopping Centre
Ashbourne
Co. Meath

Date: 21 November 25

Fitzpatrick Catering Limited

Abridged balance sheet as at 30 September 2025

	Notes	2025 €	€	2024 €	€
Fixed Assets					
Tangible assets	2	10,463		6,545	
Investments	2	99,596		-	
		110,059		6,545	
Current Assets					
Stocks		1,750		1,750	
Debtors		21,096		19,292	
Investments		80,000		80,000	
Cash at bank and in hand		739,109		575,857	
		841,955		676,899	
Creditors: amounts falling due within one year	3	(169,887)		(94,690)	
Net Current assets		672,068		582,209	
Total Assets Less Current Liabilities		782,127		588,754	
Capital and Reserves					
Called up share capital	4	100		100	
Profit and loss account		782,027		588,654	
Equity shareholders' funds		782,127		588,754	

We as directors of Fitzpatrick Catering Limited state that:

- a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 or 359, as appropriate, is complied with,
- c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- d) the directors acknowledge the obligations of the company, under this act, to:
 - (i) keep adequate accounting records and prepare statutory 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
 - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

Fitzpatrick Catering Limited

e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014

The financial statements were approved by the Board on 21st November 2025 and signed on its behalf by

Certified to be a true copy

Angie Fitzpatrick
Director

Pat Fitzpatrick
Secretary

Fitzpatrick Catering Limited

Notes to the abridged financial statements for the year ended 30 September 2025

1. Accounting Policies

1.1. Basis of Accounting

The statutory financial statements have been prepared under the historical cost convention and comply with the financial reporting standards issued by the Financial Reporting Council, specifically Financial Reporting standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102). This is the first year in which the financial statements have been prepared under FRS 102.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it meets the size criteria for a small company set by the Companies Act 2014.

1.2. Revenue Recognition

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

1.3. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	20% Straight Line

1.4. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

Current asset investments are at the lower of cost and net realisable value.

Fitzpatrick Catering Limited

**Notes to the abridged financial statements
for the year ended 30 September 2025**

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1.5. Stock

Stock is valued at the lower of cost and net realisable value.

Net realisable value comprises the actual or estimated selling price less all further costs to be incurred in marketing, selling and distribution.

1.6. Taxation

The charge for taxation is based on the profit for the year.

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. Fixed assets	Intangible assets €	Tangible fixed assets €	Financial assets €	Total €
Cost				
At 1 October 2024	20,000	264,267	-	284,267
Additions	-	7,350	99,596	106,946
	<u>20,000</u>	<u>271,617</u>	<u>99,596</u>	<u>391,213</u>
At 30 September 2025	20,000	271,617	99,596	391,213
	<u>20,000</u>	<u>271,617</u>	<u>99,596</u>	<u>391,213</u>
Depreciation and Provision for diminution in value				
At 1 October 2024	20,000	257,722	-	277,722
Charge for year	-	3,432	-	3,432
	<u>20,000</u>	<u>261,154</u>	<u>-</u>	<u>281,154</u>
At 30 September 2025	20,000	261,154	-	281,154
	<u>20,000</u>	<u>261,154</u>	<u>-</u>	<u>281,154</u>
Net book values				
At 30 September 2025	-	10,463	99,596	110,059
	<u>-</u>	<u>10,463</u>	<u>99,596</u>	<u>110,059</u>
At 30 September 2024	-	6,545	-	6,545
	<u>-</u>	<u>6,545</u>	<u>-</u>	<u>6,545</u>

3. Creditors: amounts falling due within one year

2025 2024
€ €

Creditors include the following:

VAT	20,115	5,423
PAYE/PRSI	3,354	5,239
Corporation Tax	27,338	17,899
	<u>27,338</u>	<u>17,899</u>

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**Notes to the abridged financial statements
for the year ended 30 September 2025**

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4. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid share capital		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

5. Accounting Periods

The current accounts are for a full year. The comparatives are for a full year also.

6. Approval of financial statements

The financial statements were approved by the Board on 21 November 2025 and signed on its behalf by

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Pat Fitzpatrick
Director

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Angie Fitzpatrick
Director