

Company registration number: 662424

**NW Platinum Health, Safety & Training Ltd (Accounts)
Trading as NW Platinum Health, Safety & Training Ltd**

Unaudited abridged financial statements

for the financial year ended 31 December 2025

NW Platinum Health, Safety & Training Ltd (Accounts)

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NW Platinum Health, Safety & Training Ltd (Accounts)

Directors and other information

Directors	Nicholas Whelan Sharon Whelan
Secretary	Sharon Whelan
Company number	662424
Registered office	NW Platinum Health, Safety & Training Ltd Rathkyle Adamstown Enniscorthy Co. Wexford Y21 P449
Business address	Rathkyle Adamstown Enniscorthy Co Wexford Y21 P449
Accountant	Sharon Bailey & Co Ltd Rathkyle Adamstown Enniscorthy Co Wexford
Bankers	AIB plc, Slaney Place, Enniscorthy Co. Wexford.

NW Platinum Health, Safety & Training Ltd (Accounts)

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.

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 the 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" 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.

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.

NW Platinum Health, Safety & Training Ltd (Accounts)

Accountants' Report to the board of directors on the Unaudited abridged financial statements of NW Platinum Health, Safety & Training Ltd

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2014, I have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to me.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the company's board of directors that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors for my work or for this report.

I have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 31 December 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

I have not been instructed to carry out an audit of the financial statements. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the financial statements.



Sharon Bailey & Co Ltd

Chartered Accountant & Tax Advisor

Rathkyle

Adamstown

Enniscorthy

Co Wexford

11 January 2026

NW Platinum Health, Safety & Training Ltd (Accounts)

Balance sheet As at 31 December 2025

	2025 €	2024 €
Fixed assets	5,952	5,800
Current assets	5,162	3,271
Creditors: amounts falling due within one year	(772)	(225)
Net current assets	4,390	3,046
Total assets less current liabilities	10,342	8,846
Net assets	10,342	8,846
Capital and reserves	10,342	8,846

We, as directors of NW Platinum Health, Safety & Training Ltd (Accounts) 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 11 January 2026 and signed on behalf of the board by:

Nicholas Whelan
Director

Sharon Whelan
Director

NW Platinum Health, Safety & Training Ltd (Accounts)

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

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is NW Platinum Health, Safety & Training Ltd, Rathkyle, Adamstown, Enniscorthy, Co. Wexford, Y21 P449.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

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.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

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:

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.

NW Platinum Health, Safety & Training Ltd (Accounts)

**Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025**

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	8,846	6,419
Profit for the financial year	1,496	2,427
At the end of the financial year	<u>10,342</u>	<u>8,846</u>