
AWH CONSULTANTS LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

AWH CONSULTANTS LIMITED

CONTENTS

	Page
Company Information	1
Abridged Balance Sheet	2
Notes to the Abridged Financial Statements	3 - 5

AWH CONSULTANTS LIMITED

COMPANY INFORMATION

DIRECTORS	Andrew Whitty Sue Whitty
COMPANY SECRETARY	Andrew Whitty
REGISTERED NUMBER	542057
REGISTERED OFFICE	Crowe Ireland 5th Floor 40 Mespil Road Dublin 4 D04 C2N4

AWH CONSULTANTS LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025**

	2025 €	2024 €
Fixed assets	-	15
Current assets	139,135	165,312
Creditors: amounts falling due within one year	(8,650)	(30,091)
Net current assets	130,485	135,221
Total assets less current liabilities	130,485	135,236
Net assets	130,485	135,236
Capital and reserves	130,485	135,236

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

We, as directors of AWH Consultants 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 members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).

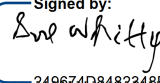
(d) We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the state of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

(e) the company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

DocuSigned by:

 07F83A86E3EB44D.....
Andrew Whitty
 Director

Signed by:

 249674D8482348B.....
Sue Whitty
 Director

Date: 3/1/2026

Date: 3/1/2026

The notes on pages 3 to 5 form part of these financial statements.

AWH CONSULTANTS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 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 AWH Consultants Limited for the financial year ended 30 April 2025. AWH Consultants Limited is, a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 542057). The registered address is Crowe Ireland, 5th Floor, 40 Mespil Road, Dublin 4, D04 C2N4 which is also the principal place of business of the company.

The financial statements have been presented in the Euro currency (€).

2. ACCOUNTING POLICIES**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

2.2 REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is 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.

AWH CONSULTANTS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

2. ACCOUNTING POLICIES (CONTINUED)**2.3 TANGIBLE FIXED ASSETS (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	20%
------------------	---	-----

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.4 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

2.5 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.6 CREDITORS

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

AWH CONSULTANTS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

2. ACCOUNTING POLICIES (CONTINUED)

2.7 TAXATION

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

3. APPROPRIATION OF PROFIT & LOSS ACCOUNT

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the year	135,235	147,288
Other movement in the profit and loss account	(4,751)	(12,053)
Profit and loss account carried forward at the end of the year	130,484	135,235

4. RELATED PARTY TRANSACTIONS

At the start of the year there was a balance outstanding from AWH Consultants Limited to Andrew Whitty of €2,762 which was repaid during year ended 30 April 2025. Andrew Whitty also advanced a further €2,012 to the company during the year. This balance was outstanding at the year end.