

**Company registration number: 214375**

**Human Life International, Ireland  
(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements**

**for the financial year ended 31 March 2018**

## Human Life International, Ireland

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**Human Life International, Ireland  
Company limited by guarantee**

**Directors and other information**

|                          |   |
|--------------------------|---|
| <b>Directors</b>         | Mr Patrick Buckley<br>Ms Therese Ann McCrystal (resigned 31 March 2018)<br>Ms Eileen Moitie                           |
| <b>Secretary</b>         | Collette O'Brien  |
| <b>Company number</b>    | 214375  |
| <b>Registered office</b> | Human Life International, Ireland<br>Guadalupe Centre<br>Main Street<br>Knock<br>Co. Mayo                             |
| <b>Business address</b>  | Guadalupe Centre<br>Main Street<br>Knock<br>Co. Mayo  |
| <b>Auditor</b>           | John Burke & Company<br>Curraghamone<br>Ballybofey<br>County Donegal  |
| <b>Bankers</b>           | Allied Irish Banks PLC<br>40/41 Westmoreland Street<br>Dublin 1<br><br>Ulster Bank<br>81/82 Dawson Street<br>Dublin 2 |

**Human Life International, Ireland  
Company limited by guarantee**

**Directors and other information (continued)**

**Bankers**

Danske Bank  
Airton Road  
Tallaght  
Dublin 24

**Solicitors**

Marcus Lynch Solicitors  
12 Lower Ormond Street  
Dublin 1

## Human Life International, Ireland

### Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 March 2018.

#### Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Mr Patrick Buckley

Ms Therese Ann McCrystal (resigned 31 March 2018)

Ms Eileen Moitie

The directors do not hold any shares in the company as the company is incorporated as a company limited by guarantee and not having a share capital. One third of the directors shall retire from office at the company's annual general meeting. Retiring directors are eligible for re-election.

#### Principal activities, business review and future developments

The principal activity of the company is advancing the authentic teachings of the religion of the Catholic Church in life, faith and family, by prayer, service and education. In fulfilling its mission the company undertook the following activities during the period under review:

- (a) Continued operating the Ask Majella Pregnancy Counselling Service with a national 1890 hotline number and fully trained medical and counselling staff to help people in crisis pregnancy. We maintained our internet advertising spending and undertook various media and other engagements in promoting the service. Approx. twenty five mothers and babies have been saved from abortion and numerous advice calls received.
- (b) Pregnancy counselling team has personnel formally trained in marriage counselling, natural family planning, bereavement counselling, pregnancy counselling, post abortion counselling, chastity development, pharmacy, obstetrics, gynaecology and nursing.
- (c) Launched Holy Face Billboard campaign April 2017, with 32 Billboards across the island of Ireland, Holy Face posters on 200 buses, 150 posters on DART trains, posters at 9 shopping centre/train station commuter squares, 9 video pods, Facebook Holy Face campaign (4.7 million views) and 52 simultaneous public Good Friday vigils. In addition, our Holy Face coordinator assisted with the setting up of Holy Face groups across the country (70 groups now meeting weekly/monthly). Holy Face devotions were also hosted and delivered at Knock in February 2018.
- (d) Invited as guest speaker to the Catholic Medical Association AGM in Birmingham (May 2017).
- (e) Correspondence with Minister of Health.
- (f) Legal consultation process on Ask Majella Pregnancy Care counselling service.
- (g) Knock Catholic apostolic training base - property purchase negotiations advanced
- (h) Cloak Charity shop / Guadalupe Centre / Limerick Ask Majella ongoing operations.
- (i) Sponsored 1000 Catechism at Youth festivals both in Ireland and UK, August 2017
- (j) Conducted six workshops at Youth 2000 festivals Ireland and U.K.
- (k) Assistance with publicity with Rosary on the Coast.
- (l) Hosted Dublin conference with Dr Angela Lanfranchi and Prof. Priscilla Coleman on abortion- breast Cancer link and abortion - emotional effects link.
- (m) Designed, printed and delivered 5000 rosary calendars Jan 2018
- (n) Hosted and delivered Catechism day Jan 2018, Dublin.
- (o) Delivered submission to Citizens Assembly 2018.

## Human Life International, Ireland

### Directors report (continued)

#### Principal activities, business review and future developments (continued)

(p) Constant requests for resources, prayer cards, in-house CD/DVD duplication, literature and materials, media interviews, liaison with clergy, debates, ongoing crisis pregnancy counselling and support to mothers and related background administration.

(q) Our personnel spoke at numerous parishes, church and youth events, conducted radio interviews and published several articles in the Catholic media. In addition, we maintained our regular newsletters and featured on numerous radio and TV reports and interviews including several appearances on EWTN global catholic network.

(r) Maintained the Guadalupe Resource Centre and Cloak Charity shop in Knock as street front interfaces with benefactors and the general public.

(s) All activities underpinned by thirty Masses per month for our benefactors intentions and our work, thousands of rosaries per month in calendar campaign, thousands of Holy Face booklets and blessed medals distributed, monthly newsletters to 2000 supporters, staff training, press releases, supporters email alerts, printing, project planning and staff meetings.

The results for the year under review are in line with expectations. The income for the year includes restricted income of approx. €145,000 which was raised for the purpose of acquiring office space in Knock, Co. Mayo. The directors do not anticipate any change in the company's activities.

#### Principal risks and uncertainties

The company's primary source of funding is from donations. The company is dependant on the continued goodwill of existing and additional donors.

#### Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

#### Events after the end of the reporting period

The directors are not aware of any events or circumstances after the balance sheet date that require disclosure in the financial statements.

#### Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at our registered office.

#### Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

#### Auditors

The auditors, John Burke & Company, have indicated their willingness to continue in office in accordance with the provisions of Sections 380 to 385 of the Companies Act 2014.

**Human Life International, Ireland**

**Directors report (continued)**

This report was approved by the board of directors on 26 March 2019 and signed on behalf of the board by:

Mr Patrick Buckley  
Director

Ms Eileen Moitie  
Director

## **Human Life International, Ireland**

### **Directors responsibilities statement**

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, and promulgated by the Institute of Chartered Accountants in Ireland. 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 and then apply them consistently;
- make judgments 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 and enable the financial statements to be audited. 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.



**Independent auditor's report to the members of  
Human Life International, Ireland**

**Report on the audit of the financial statements**

***Opinion***

We have audited the financial statements of Human Life International, Ireland for the financial year ended 31 March 2018 which comprise the profit and loss account, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 March 2018 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 12 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Conclusions relating to going concern***

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

***Other Information***

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent auditor's report to the members of  
Human Life International, Ireland**

***Opinions on other matters prescribed by the Companies Act 2014***

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

***Matters on which we are required to report by exception***

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

***Responsibilities of directors for the financial statements***

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or have no realistic alternative but to do so.

***Auditor's responsibilities for the audit of the financial statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Independent auditor's report to the members of  
Human Life International, Ireland**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

***The purpose of our audit work and to whom we owe our responsibilities***

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Mr John Burke (Statutory Auditor)

For and on behalf of  
John Burke & Company  
Chartered Accountants and Registered Auditor  
Curraghmore  
Ballybofey  
County Donegal

26 March 2019

**Human Life International, Ireland**  
**Profit and loss account**  
**Financial year ended 31 March 2018**

|   | <b>Note</b> | <b>2018</b><br>€ | 2017<br>€       |
|---|-------------|------------------|-----------------|
| <b>Income</b>                               |             | 751,451          | 520,707         |
| Cost of sales                               |             | (41,763)         | (23,004)        |
| <b>Gross profit</b>                         |             | 709,688          | 497,703         |
| Administration and Project expenses         |             | (588,840)        | (510,114)       |
| <b>Operating profit/(loss)</b>              |             | 120,848          | (12,411)        |
| <b>Profit/(loss) before taxation</b>        |             | 120,848          | (12,411)        |
| Tax on profit/(loss)                        | <b>6</b>    | -                | -               |
| <b>Profit/(loss) for the financial year</b> |             | <u>120,848</u>   | <u>(12,411)</u> |

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

**The notes on pages 12 to 16 form part of these financial statements.**

**Human Life International, Ireland**

**Balance sheet  
As at 31 March 2018**

|   | Note | 2018<br>€ | €              | 2017<br>€ | €             |
|---|------|-----------|----------------|-----------|---------------|
| <b>Fixed assets</b>                                   |      |           |                |           |               |
| Tangible assets                                       | 8    | 20,976    |                | 23,910    |               |
|   |      |           | 20,976         |           | 23,910        |
| <b>Current assets</b>                                 |      |           |                |           |               |
| Stocks  | 9    | 4,300     |                | 4,500     |               |
| Debtors   | 10   | 52,158    |                | 66,565    |               |
| Cash at bank and in hand                              |      | 216,716   |                | 58,288    |               |
|   |      | 273,174   |                | 129,353   |               |
| <b>Creditors: amounts falling due within one year</b> |      |           |                |           |               |
|   | 11   | (95,839)  |                | (75,800)  |               |
| <b>Net current assets</b>                             |      |           | 177,335        |           | 53,553        |
| <b>Total assets less current liabilities</b>          |      |           | 198,311        |           | 77,463        |
| <b>Net assets</b>                                     |      |           | <u>198,311</u> |           | <u>77,463</u> |
| <b>Capital and reserves</b>                           |      |           |                |           |               |
| Profit and loss account                               |      |           | 198,311        |           | 77,463        |
| <b>Members funds</b>                                  |      |           | <u>198,311</u> |           | <u>77,463</u> |

These 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'.

These financial statements were approved by the board of directors on 26 March 2019 and signed on behalf of the board by:

Mr Patrick Buckley  
Director

Ms Eileen Moitie  
Director

**The notes on pages 12 to 16 form part of these financial statements.**

## Human Life International, Ireland

### Notes to the financial statements Financial year ended 31 March 2018

#### 1. General information

The company is a company limited by guarantee and consequently does not have any share capital. The company is registered in Ireland. The address of the registered office is Human Life International, Ireland, Guadalupe Centre, Main Street, Knock, Co. Mayo. The principal activity of the company is advancing the authentic teachings of the religion of the Catholic Church in life, faith and family, by prayer, service and education.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Going concern

The directors believe that there are no material uncertainties that lead to significant doubt about the entity's ability to continue as a going concern. Accordingly the directors deem it appropriate to prepare the financial statements on a going concern basis.

##### Income

Income primarily consists of donations received with this including periodic donations and one-off donations resulting from appeals. Donations are reflected in the financial statements when received. Other income generated by the company is reflected in the financial statements as earned.

##### Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Human Life International, Ireland

### Notes to the financial statements (continued) Financial year ended 31 March 2018

#### 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:

|                                 |       |               |
|---------------------------------|-------|---------------|
| Fittings fixtures and equipment | - 15% | straight line |
| Computer software               | - 33% | straight line |

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.

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

#### 4. Limited by guarantee

The company is limited by guarantee and consequently does not have any share capital. Each of the members is liable to contribute an amount not exceeding €1.27 towards the assets of the company in the event of liquidation.

Human Life International, Ireland

Notes to the financial statements (continued)  
Financial year ended 31 March 2018

5. Staff costs

The average number of persons employed by the company during the financial year was 9 (2017: 8).

The aggregate payroll costs incurred during the financial year were:

|                        | 2018           | 2017           |
|------------------------|----------------|----------------|
|                        | €              | €              |
| Wages and salaries     | 208,202        | 186,641        |
| Social insurance costs | 21,008         | 19,107         |
|                        | <u>229,210</u> | <u>205,748</u> |

The directors did not receive any remuneration during the period under review.

6. Taxation

The company has been granted Charitable Status by the Revenue Commissioners (CHY 11138) and therefore no provision for corporation tax is necessary.

7. Appropriations of profit and loss account

|   | 2018           | 2017          |
|---|----------------|---------------|
|   | €              | €             |
| At the start of the financial year      | 77,463         | 89,874        |
| Profit/(loss) for the financial year    | 120,848        | (12,411)      |
| <b>At the end of the financial year</b> | <u>198,311</u> | <u>77,463</u> |



Human Life International, Ireland

Notes to the financial statements (continued)  
Financial year ended 31 March 2018

|   |   |                       |
|---|---|-----------------------|
| <b>8. Tangible assets</b>                                     | Fixtures,<br>fittings and<br>equipment<br>€ | <b>Total</b><br><br>€ |
| <b>Cost</b>   |   |                       |
| At 1 April 2017   | 59,436                                      | 59,436                |
| Additions   | 4,610                                       | 4,610                 |
| <b>At 31 March 2018</b>                                       | <u>64,046</u>                               | <u>64,046</u>         |
| <b>Depreciation</b>   |   |                       |
| At 1 April 2017   | 35,526                                      | 35,526                |
| Charge for the<br>financial year                              | 7,544                                       | 7,544                 |
| <b>At 31 March 2018</b>                                       | <u>43,070</u>                               | <u>43,070</u>         |
| <b>Carrying amount</b>  |   |                       |
| <b>At 31 March 2018</b>                                       | <u>20,976</u>                               | <u>20,976</u>         |
| At 31 March 2017  | <u>23,910</u>                               | <u>23,910</u>         |
| <br><b>9. Stocks</b>  | <b>2018</b><br>€                            | 2017<br>€             |
| Finished goods and goods for resale                           | <u>4,300</u>                                | <u>4,500</u>          |
| <br><b>10. Debtors</b>  | <b>2018</b><br>€                            | 2017<br>€             |
| Trade debtors   | 597   | -                     |
| Other debtors   | 41,451                                      | 64,187                |
| Prepayments   | 10,110                                      | 2,378                 |
|   | <u>52,158</u>                               | <u>66,565</u>         |
| <br><b>11. Creditors: amounts falling due within one year</b> | <b>2018</b><br>€                            | 2017<br>€             |
| Amounts owed to credit institutions                           | -   | 305                   |
| Creditors & accruals  | 67,020                                      | 59,353                |
| Other creditors including tax and social insurance            | 28,819                                      | 16,142                |
|   | <u>95,839</u>                               | <u>75,800</u>         |

**Human Life International, Ireland**

**Notes to the financial statements (continued)**  
**Financial year ended 31 March 2018**

**12. Ethical standards**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities, prepare and submit returns to the Companies Registration Office and to assist with the preparation of the financial statements.

**13. Accounting periods**

The current accounts are for the year ended March 31st 2018. Comparative figures are for the year ended March 31st 2017.

**14. Approval of financial statements**

The board of directors approved these financial statements for issue on 26 March 2019.