

Company registration number: 214375

Human Life International, Ireland

Financial statements

for the financial year ended 31 March 2019

Human Life International, Ireland

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

Directors and other information

Directors	Mr Patrick Buckley Ms Eileen Moitie
Secretary	Ms Eileen Moitie (appointed August 1st 2019) Ms Collette O'Brien (resigned August 1st 2019)
Company number	214375
Registered office	Human Life International, Ireland Guadalupe Centre Main Street Knock Co. Mayo
Business address	Guadalupe Centre Main Street Knock Co. Mayo
Auditor	John Burke & Company Curraghamone Ballybofey County Donegal
Bankers	Allied Irish Banks PLC 40/41 Westmoreland Street Dublin 1 Ulster Bank 81/82 Dawson Street Dublin 2
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 2019.

Directors

The names of the persons who at any time during the financial year were directors of the company are as listed on the "Directors and other information" page.

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 significant 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. Approx. 14 babies were saved from abortion in 2018. In providing this service we maintained our internet advertising spending and undertook various media and other engagements in promoting the service. We also filmed and launched 3 advertisements for the service with former client's testimonies. Subsequent to the year end the company acquired a new Ultrasound Scanner and appointed a co-ordinator for the service.

(b) Holy Face campaigns and related prayer groups: Our Holy face prayer groups continue each week/month. During 2018 we launched a Holy Face billboard campaign that included 50 billboards and 200 bus and 150 DART posters. 75 Good Friday public vigils were held to coincide with this campaign. The campaign generated 7 million Facebook views. In addition, we assisted in erecting a permanent Holy Face billboard in Co. Derry and a Holy face billboard in Co Tyrone for 3 months. Holy Face devotions were hosted and delivered in Knock on Shrove Tuesday, February 2019.

(c) Speaking engagements - our staff spoke at the following events:

- Approx. 15 events speaking on the Holy Face of Jesus devotion
- Walsingham NACF annual pilgrimage May 2018
- Maghera - the Holy Face and our work in general
- Sihon annual retreat in the UK in May 2018 at which 300 people attended
- Wexford prolife rally in June 2018
- Tour of Northern Ireland with Fr Shenan during July - Aug 2018 on the call of repentance, reparation and our nation's turning back to God. Events held in Tyrone, Derry & Belfast.
- Co. Clare day of reparation May 2018

(d) Events organised/hosted:

- Repentance and reparation events hosted at 7 venues during May 2018 at which there was 2,000 attendees
- Co-hosted 2 week speaking tour around Ireland with European Life Network and Catholic Voice
- Hosted stall at Divine Mercy conference February 2019
- Organised Priest renewal day for Northern Ireland abortion threat
- Lough Derg pilgrimage June 2018
- Women's day with Barbara McGuigan July 2018
- Humanae Vitae weekend July 2018 which was addressed by international speakers
- Men's Climb and conference Croagh Patrick August 2018
- Knock Annual pilgrimage October 2018, plus Celebration event and Holy Hour for Bishops
- Talk by pro-life activist Fr John McFadden at Knock in September 2018

Human Life International, Ireland

Directors report (continued)

(e) Representation:

- Sex education submission to the Irish government in April 2018
- Met Catholic & Protestant leaders in Northern Ireland regarding abortion
- Attended brainstorm for Irish Bishops "Council for Life" formation December 2018

(f) Other activities:

- Designed, printed and delivered 5000 rosary calendars January 2019
- Part sponsored 4 youth attending USA Catholic youth training conference and 6 youth attending Camp Veritas 2018
- Advertised and participated in 40 day vigil on Croagh Patrick
- Attended Catholic apologetics leaders day in Leopardstown with Steubenville University
- Substantial Catholic newspaper advertising on reparation
- Attendance at Humanae Vitae conference
- Launched "Life is Sacred" youth sweatshirts and tee shirts, car stickers and fliers at pro-life and Catholic events including Youth 2000 in December 2018
- Advertised "Prayer for Ireland" prayer map campaign in Catholic papers July 2018
- Secured and conducted 3 exhibition table WMFs in August 2018 (Holy Face, Ask Majella & HLI)
- Sponsored and distributed 2000 USB sticks with Humanae Vitae conference talks and other materials.
- Attended International pro-life gathering, Poland October 18.
- Orchestrated 1000 people and 3500 fast days for collapse of abortion plans during November 2018, including 7 full pages adverts across Ireland and UK plus a global Facebook campaign. This campaign was reported worldwide by Lifesitenews.
- Hosted workshop on "Marriage - Are you ready?" at Youth 2000 Newbridge December 2018

The company's activities are underpinned by the following on-going activities:

(a) 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.

(b) Our personnel speaking at numerous parishes, church and youth events, conducting radio interviews and publishing articles in the Catholic media. In addition, we maintain our regular newsletters and continue to feature on numerous radio and TV reports and interviews including appearances on EWTN global catholic network.

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

(d) 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.

During the year under review the board orchestrated substantial improvements to data protection, health and safety and governance.

The results for the year under review are in line with expectations. The company's reserves includes restricted income of approx. €210,000 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.

Human Life International, Ireland

Directors report (continued)

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.

This report was approved by the board of directors on 21 February 2020 and signed on behalf of the board by:

Mr Patrick Buckley
Director

Mr Joseph Smith
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. 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 (the 'company') for the financial year ended 31 March 2019 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 2019 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 auditor's responsibilities for the audit of the financial statements 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 (continued)**

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 has 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 (continued)**

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 (Senior Statutory Auditor)

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

24 February 2020

Human Life International, Ireland
Profit and loss account
Financial year ended 31 March 2019

	Note	2019 €	2018 €
Income		900,085	751,451
Cost of sales		<u>(34,561)</u>	<u>(41,763)</u>
Gross profit		865,524	709,688
Administrative expenses		<u>(691,848)</u>	<u>(588,840)</u>
Operating profit		173,676	120,848
Profit before taxation		<u>173,676</u>	<u>120,848</u>
Tax on profit	6	<u>-</u>	<u>-</u>
Profit for the financial year		<u><u>173,676</u></u>	<u><u>120,848</u></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 11 to 15 form part of these financial statements.

Human Life International, Ireland

**Balance sheet
As at 31 March 2019**

	Note	2019 €	€	2018 €	€
Fixed assets					
Tangible assets	8	17,653		20,976	
			17,653		20,976
Current assets					
Stocks	9	6,500		4,300	
Debtors	10	113,436		52,158	
Cash at bank and in hand		335,752		216,716	
		455,688		273,174	
Creditors: amounts falling due within one year					
	11	(101,354)		(95,839)	
Net current assets			354,334		177,335
Total assets less current liabilities			371,987		198,311
Net assets			<u>371,987</u>		<u>198,311</u>
Capital and reserves					
Profit and loss account			371,987		198,311
Members funds			<u>371,987</u>		<u>198,311</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 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 21 February 2020 and signed on behalf of the board by:

Mr Patrick Buckley
Director

Mr Joseph Smith
Director

The notes on pages 11 to 15 form part of these financial statements.

Human Life International, Ireland

Notes to the financial statements Financial year ended 31 March 2019

1. General information

The company is a private company limited by guarantee, 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.

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Income

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

Human Life International, Ireland

Notes to the financial statements (continued) Financial year ended 31 March 2019

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.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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.

Human Life International, Ireland

Notes to the financial statements (continued) Financial year ended 31 March 2019

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.

5. Staff costs

The average number of persons employed by the company during the financial year was 11 (2018: 9).

The aggregate payroll costs incurred during the financial year were:

	2019	2018
	€	€
Wages and salaries	263,989	208,202
Social insurance costs	26,965	21,008
	<u>290,954</u>	<u>229,210</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

	2019	2018
	€	€
At the start of the financial year	198,311	77,463
Profit for the financial year	173,676	120,848
At the end of the financial year	<u><u>371,987</u></u>	<u><u>198,311</u></u>

Human Life International, Ireland

Notes to the financial statements (continued)
Financial year ended 31 March 2019

8. Tangible assets	Fixtures, fittings and equipment €	Total €
Cost		
At 1 April 2018	64,046	64,046
Additions	4,709	4,709
At 31 March 2019	<u>68,755</u>	<u>68,755</u>
Depreciation		
At 1 April 2018	43,070	43,070
Charge for the financial year	8,032	8,032
At 31 March 2019	<u>51,102</u>	<u>51,102</u>
Carrying amount		
At 31 March 2019	<u>17,653</u>	<u>17,653</u>
At 31 March 2018	<u>20,976</u>	<u>20,976</u>
9. Stocks	2019 €	2018 €
Finished goods and goods for resale	6,500	4,300
	<u>6,500</u>	<u>4,300</u>
10. Debtors	2019 €	2018 €
Trade debtors	51,303	35,835
Other debtors	58,143	6,213
Prepayments	3,990	10,110
	<u>113,436</u>	<u>52,158</u>
11. Creditors: amounts falling due within one year	2019 €	2018 €
Trade creditors	79,666	67,020
Other creditors including tax and social insurance	21,688	28,819
	<u>101,354</u>	<u>95,839</u>

Human Life International, Ireland

Notes to the financial statements (continued)
Financial year ended 31 March 2019

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 2019. Comparative figures are for the year ended March 31st 2018.

14. Approval of financial statements

The board of directors approved these financial statements for issue on 21 February 2020.