Company registration number: 214375

Human Life International, Ireland

Financial statements

for the financial year ended 31 March 2025

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
Company number	214375
Charity number	20029814
Registered office and business address	Human Life International, Ireland Guadalupe Centre Main Street Knock Co. Mayo
Auditor	John Burke & Company Curraghamone Ballybofey County Donegal
Bankers	Allied Irish Banks Danske Bank
Solicitors	Marcus Lynch Solicitors 12 Lower Ormond Street Dublin 1

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 March 2025.

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 to operate our three information centres for women

(b) Holy Face campaigns and related prayer groups: Our Holy Face prayer groups continue each week/month. During 2024 we launched a Holy Face billboard campaign that included 70 billboards and approx. 100 Good Friday public vigils. Other activities undertaken included:
- Launched virtual monthly days of reparation in parishes countrywide online, promoting repentance and reparation for our nations turning away from God.
- Launched the ninth National Holy Face billboard and Social Media campaign. This achieved approx. 3 million views on Facebook worldwide.
- Launched 2024 Rosary campaign, with mail distribution of 4,000 full colour rosary calendars.
- Maintained online weekly HLI Prayer community on Wednesday nights.
- The permanent main roadside Holy Face billboard in Co Derry remains in place another year.
- Holy Face devotions were hosted and delivered in Knock on Shrove Tuesday, 2025.
- Supported development of mens public rosaries.
- Ongoing assistance in publicity and promotion of Exodus 90 mens catholic holiness programme.
- Conducted online youth seminars weekly on a variety of catholic related topics.
- Maintained websites www.theholyface.com and www.humanlife.ie

(c) Speaking engagements: our staff were invited to speak at the following events/media opportunities:
- Interviewed or conducted shows on Radio Maria and international radio stations on life, faith and family themes.
- Invited to speak online and in-person at several prayer groups throughout the year in Ireland, the U.K and Europe.
- Invited to speak at several Catholic events/prayer groups including Youth 2000, local prayer groups and other events.
- Speaking tour at eleven locations during March 2025 in Ireland
- Conducted or co-sponsored approx. ten events on the island of Ireland including a one day conference at the Guildhall in Derry

(d) Events organised/hosted:
- Approx. 100 Holy Face prayers groups operating each week/month
- Regular weekly Facebook broadcasts on life, faith and family, including weekly broadcast on Holy Face prayers
- Maintained the frequency and quality of our "Let's Talk" You Tube channel shows on a whole range of topics on life, faith and family

- Assisted at the second Eucharistic procession through the streets of Derry
- Knock Shrine pilgrimage in October 2024 with public holy hour for the Irish Bishops
- Part sponsored youth development events in cooperation with other youth mission organisations
- Conducted "Marriage - Are you ready?" and prayer workshops at Youth 2000 Summer Festival and at regional retreats
- Men's annual Croagh Patrick climb and conference in Westport in August 2024
- Co-sponsored Youth retreats in conjunction with St Andrews sisters and Youth 2000
- Continued monthly Radio Maria Prayer hour on each First Friday
- Co-sponsored married couples renewal weekend in Knock
- Attended international Pro Life leaders conference in Rome at which Pope Francis publicly acknowledged Human Life International at the Wednesday audience

(e) Other activities:
- Sponsored 28 Tanzanian seminarians for a further year
- Part sponsored Exodus Men's groups starting in January 2025
- Substantial Catholic newspaper advertising on reparation, life, faith and family themes
- Maintained the "Let's Talk" social media studio.
- Three staff members conducted a fact finding mission at the ordination of eleven Seminarians sponsored to priesthood in Tanzania

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 3,500 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 directors do not anticipate any change in the company's activities.

Principal risks and uncertainties
The significant risks are:

(a) Funding: The company's primary source of funding is from donations. The company is dependant on the goodwill of existing and additional donors.

(b) Key-person dependency: The availability of the company's CEO, Patrick McCrystal, is critical to the current and future performance of the company.

The directors are actively managing all risks.

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 28 April 2026 and signed on behalf of the board by:

Mr Joseph Smith
Director

Ms Eileen Moitie
Director

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 surplus or deficit 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 surplus or deficit 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 2025 which comprise the income and expenditure 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 issued in the United Kingdom by the Financial Reporting Council.

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 2025 and of its deficit 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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.

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.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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.

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
Registered Auditor and Chartered Accountants
Curraghamone
Ballybofey
County Donegal

28 April 2026

Human Life International, Ireland

Income and expenditure account
Financial year ended 31 March 2025

	Note	2025 €	2024 €
Income		1,160,875	1,245,254
Expenditure		(1,170,011)	(1,262,162)
Operating deficit		(9,136)	(16,908)
Other interest receivable and similar income		-	9
Taxation	6	-	-
Deficit for the financial year		(9,136)	(16,899)

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 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	8	267,318		281,625	
			267,318		281,625
Current assets					
Debtors	9	157,193		176,723	
Cash at bank and in hand		90,944		152,931	
		248,137		329,654	
Creditors: amounts falling due within one year	10	(143,498)		(230,186)	
Net current assets			104,639		99,468
Total assets less current liabilities			371,957		381,093
Net assets			371,957		381,093
Reserves					
Income and expenditure account			371,957		381,093
Members funds			371,957		381,093

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 28 April 2026 and signed on behalf of the board by:

Mr Joseph Smith
Director

Ms Eileen Moitie
Director

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

Notes to the financial statements
Financial year ended 31 March 2025

1. General information

The company is a company limited by guarantee (CLG) not having 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 company was given authority to dispense with the words "Limited" as part of it's name under scetion 1180 of the Companies Act 2014.

The company is a registered charity (CRA number 20029814) and it has been granted Charitable Status by the Revenue Commissioners (CHY 11138).

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' and Irish Statute comprising the Companies Act 2014.

3. Accounting policies and measurement bases

Basis of preparation
The financial statements have been prepared on the historical cost basis, as modified by including certain items at fair value.

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

Going concern
The directors have a reasonable expectation that the company has adequate resources to continue operating for the foreseeable future. For this reason, the going concern basis continues to be adopted in preparing the financial statements.

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
All income is included in the Income and Expenditure account when the company is entitled to the income, receipt is probable, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from donations (periodic donations and one-off donations resulting from appeals) is recognised with effect from the time it is received into the company's bank accounts or entered into the company's accounting records.

Tax refunds granted under the Charitable Donations Scheme are recognised as income when approved by the Revenue Commissioners.

Expenditure
Expenditure, including expenditure on religious objects and materials, is recognised on an accruals basis as liabilities are incurred.

Stocks of religious objects and materials are not carried in the financial statements given that such items generate donations only.

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.

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:

Freehold property	- 2%	straight line
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.

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.

Defined contribution plans
Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

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 23 (2024: 23).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	567,451	541,568
Social insurance costs	50,878	49,210
Other retirement benefit costs	1,624	1,644
	619,953	592,422

The directors act in a voluntary capacity hence 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. Income and expenditure

	2025	2024
	€	€
At the start of the financial year	381,093	397,992
Deficit for the financial year	(9,136)	(16,899)
At the end of the financial year	371,957	381,093

8. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 April 2024	202,460	214,797	417,257
Additions	-	13,617	13,617
At 31 March 2025	202,460	228,414	430,874
Depreciation			
At 1 April 2024	16,196	119,436	135,632
Charge for the financial year	4,049	23,875	27,924
At 31 March 2025	20,245	143,311	163,556
Carrying amount			
At 31 March 2025	182,215	85,103	267,318
At 31 March 2024	186,264	95,361	281,625

9. Debtors

	2025	2024
	€	€
Income receivable	112,205	158,908
Other debtors	7,548	8,169
Prepayments	37,440	9,646
	157,193	176,723

10. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	741	-
Creditors and accruals	93,770	155,405
Other creditors including tax and social insurance	48,987	74,781
	143,498	230,186

11. Related party transactions

There were no related party transactions during the year under review or any balances owed by/(owed to) related parties as at 31 March 2025.

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 2025. Comparative figures are for the year ended March 31st 2024.

14. Approval of financial statements

The board of directors approved these financial statements for issue on 28 April 2026.