

Company Number: 561944

Human Needs Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Human Needs Limited

CONTENTS

	Page
Director and Other Information	3
Director's Responsibilities Statement	4
Balance Sheet	5
Reconciliation of Shareholders' Funds	6
Notes to the Financial Statements	7 - 9

Human Needs Limited
DIRECTOR AND OTHER INFORMATION

Director	Joe Griffin
Company Secretary	Elizabeth Griffin
Company Number	561944
Registered Office and Business Address	Avila Ardreigh Athy Co. Kildare
Accountants	Clinton Higgins Chartered Accountants Trident House Dublin Road Naas Co. Kildare

Human Needs Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they has made available to Clinton Higgins, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

Signed on behalf of the board

Joe Griffin
Director

19 January 2026

Human Needs Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	6	103,518	2,400
Cash and cash equivalents		3,223	8,810
		<u>106,741</u>	<u>11,210</u>
Creditors: amounts falling due within one year	7	<u>(95,907)</u>	<u>(5,946)</u>
Net Current Assets		<u>10,834</u>	<u>5,264</u>
Total Assets less Current Liabilities		<u>10,834</u>	<u>5,264</u>
Capital and Reserves			
Called up share capital presented as equity		50	50
Other reserves	8	50	50
Retained earnings		10,734	5,164
Equity attributable to owners of the company		<u>10,834</u>	<u>5,264</u>

The 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", applying Section 1A of that Standard.

I as Director of Human Needs Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

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

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 19 January 2026 and signed on its behalf by:

Joe Griffin
Director

Human Needs Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Capital redemption reserve €	Total €
At 1 May 2023	50	8,864	50	8,964
Loss for the financial year	-	(3,700)	-	(3,700)
At 30 April 2024	50	5,164	50	5,264
Profit for the financial year	-	5,570	-	5,570
At 30 April 2025	50	10,734	50	10,834

Human Needs Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Human Needs Limited is a company limited by shares incorporated and registered in Ireland. The registered office of the company is Avila, Ardreigh, Athy, Co. Kildare which is also the principal place of business of the company. The principal activities of this company is the provision of vocational training to executives, managers and senior staff in business. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The Company's CRO number is 561944.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 33% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Human Needs Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Loss/(profit) on foreign currencies	51	-
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

5. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 May 2024	<u>1,768</u>	<u>1,768</u>
At 30 April 2025	<u>1,768</u>	<u>1,768</u>
Depreciation		
At 1 May 2024	<u>1,768</u>	<u>1,768</u>
At 30 April 2025	<u>1,768</u>	<u>1,768</u>
Net book value		
At 30 April 2025	<u> </u>	<u> </u>

6. Debtors	2025	2024
	€	€
Trade debtors	103,518	2,400
	<u> </u>	<u> </u>

The fair value of trade debtors approximates to their carrying amount.

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Director's current account (Note 10)	1,407	4,446
Accruals	94,500	1,500
	<u> </u>	<u> </u>
	95,907	5,946
	<u> </u>	<u> </u>

Accruals are payable in accordance with standard commercial credit terms. Amounts due to directors are unsecured, interest free and payable on demand.

8. Income Statement

	Profit and loss account	Capital redemption reserve	Total
	€	€	€
At 1 May 2024	5,164	50	5,214
Profit/(loss) for the financial year	5,570	-	5,570
At 30 April 2025	<u>10,734</u>	<u>50</u>	<u>10,784</u>

Human Needs Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

10. Director's transactions

The following amounts are repayable to the director:

	2025	2024
	€	€
Joe Griffin	<u>1,407</u>	<u>4,446</u>

11. Related party transactions

During the financial year, the director provided consultancy services to the company in the amount of €81,000. These amounts arise in the normal course of business and the terms ordinarily offered by the director.

12. Controlling interest

The company is controlled by Joseph Griffin. Joseph Griffin is the ultimate controlling party.

13. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 19 January 2026.