

International Institute of Nutrition and Health Limited

Directors' Report and Unaudited Financial Statements Abridged Version

For the year ended

30th June 2025

International Institute of Nutrition and Health Limited

CONTENTS

Directors and Other Information	3
Directors Report	4
Directors' Responsibilities Statement	6
Profit & Loss Account	7
Balance Sheet	8
Notes to Financial statements	10

International Institute of Nutrition and Health Limited

DIRECTORS AND OTHER INFORMATION

Directors

Margaret Lynch
Richard Burton

Business Address

58 Cois Culainn
Loughlinstown
Co. Dublin

Bankers

AIB Bank
Bray, Co. Wicklow

International Institute of Nutrition and Health Limited

DIRECTORS REPORT

For the period from 1st July 2024 to 30th June 2025.

The directors present their report and the unaudited financial statements for the period ended 30th June 2025.

Principal Activity

The principal activity of the company is to provide educational services and to co-ordinate and manage courses in nutrition and health coaching.

Results and Dividends

The profit (loss) for the year after providing for depreciation and taxation amounted to €27,575. The directors do not recommend payment of a dividend.

At the end of the year the company has assets of €158,026 and liabilities of €70,219.

Directors

The directors who served throughout the year, except as noted, were as follows:

Margaret Lynch
Richard Burton

The directors' interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 31/12/25
Margaret Lynch	Ordinary shares of €1 each	1
Richard Burton	Ordinary shares of €1 each	99
		100

There were no changes in shareholdings between 30th June 2025 and the date of signing the financial statements.

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and possibly increase trading levels

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year end. The company continues to be profitable since the period end.

Accounting Records

To ensure that proper books and accounting records are kept in accordance with Section 202 Companies Act, 1990, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at the company's office at 58 Cois Culainn, Loughlinstown, Co. Dublin.

Signed on behalf of the board

Margaret Lynch
Director

Richard Burton
Director

International Institute of Nutrition and Health Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

For the period ended 30th June 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practise in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year. 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 for the company financial statements and then apply them consistently.
- make judgements and 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 and enable 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.

Signed on behalf of the board

Margaret Lynch
Director

Richard Burton
Director

International Institute of Nutrition and Health Limited

Profit & Loss Account For the 12 month period ended 30th June 2025

	30/06/2025	30/06/2024
	€	€
Sales Type B	723,845	718,044
Total Sales	<u>723,845</u>	<u>718,044</u>
Cost of Sales		
Cost of Sales	<u>249,099</u>	<u>239,501</u>
Gross Profit	<u>474,746</u>	<u>478,543</u>
Overheads		
Administrative Expenses	447,171	456,957
Pre Tax Profit/Loss	<u>27,575</u>	<u>22,586</u>
Corporation Tax	Nil	Nil
Post Tax Profit	<u>27,575</u>	<u>22,586</u>

International Institute of Nutrition and Health Limited

Balance Sheet For the 12-month period ended 30th June 2025

	30/06/2025	30/06/2024
	€	€
Fixed Assets	20,521	24,353
 <u>Current Assets</u>		
Bank Account	81,333	83,243
Debtors	54,784	47,164
Prepayments	1388	Nil
Total Current assets	137,505	130,407
 <u>Current Liabilities</u>		
Revenue	8,476	14,955
Creditors & Accruals	1,060	22,490
Directors Loan Account	53,868	57,081
Other Creditors	1,718	Nil
Credit Card	5,097	Nil
Total Current Liabilities	70,219	94,526
 Current Assets Less Current Liabilities	 67,288	 35,881
 Total Assets Less Total Liabilities	 87,808	 60,234
 <u>Represented By:</u>		
Share Capital	100	100
Reserves	60,134	38,548
Profit for period	27,575	21,586
Equity attributable to shareholders	87,809	60,234

We, as director(s) of International Institute of Nutrition and Health 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 s.358 are satisfied,

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

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

*(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014;

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 s.353 Companies Act 2014.

On behalf of the board:

Margaret Lynch:
Secretary & Director
Date:

Richard Burton:
Director
Date:

International Institute of Nutrition and Health Limited

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30th June 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the accountancy bodies. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRA 1 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

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

Tangible fixed assets and depreciation

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

Long leasehold property	-	2% Straight line
Plant and Machinery	-	15% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Motor Vehicles	-	25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changed in circumstances indicate the carrying value may not be recoverable.

Taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

2. OPERATING Profit		
Operating profit is stated after charging:	2025	2024
Depreciation of tangible fixed assets	5,844	3,904
3. INTEREST PAYABLE AND SIMILAR CHARGES		
On bank loans and overdrafts	Nil	Nil
4. EMPLOYEES AND REMUNERATION		
The staff costs comprise:		
Wages and salaries	382,581	324,416
5. STOCKS		
Finished goods and goods for resale	Nil	Nil
The replacement cost of stock did not differ significantly from the figures shown.		
6. DEBTORS		
Trade debtors	54,784	47,164
7. CREDITORS		
Amounts falling due within one year		
Trade creditors	1,060	1,501
Amounts owed to connected parties (Directors)	53,868	57,081
Taxation	8,476	14,955
Accruals	Nil	16,189
Bank Loan	Nil	Nil
8. DIRECTORS' TRANSACTIONS		
	31/12/2025	Balance at 31/12/2024
Richard Burton	53,868	57,081
9. RELATED PARTY TRANSACTIONS	2025	2024
The following amounts are due to other connected parties:	Nil	Nil
10. APPROVAL OF FINANCIAL STATEMENTS		
The financial statements were approved and authorised for issue by the board of directors on:		
