

Company Number: 371490
Charity Number: CHY15710
Charities Regulatory Authority Number: 20054878

3T'S COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

Kieran Ryan & Co.
Chartered Accountants and Statutory Audit Firm
20 Upper Mount Street
Dublin 2

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**3T'S COMPANY LIMITED BY GUARANTEE
REFERENCE AND ADMINISTRATIVE INFORMATION**

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|--|--|
| Directors | Noel Smyth Bryan Lawlor Nigel Kinnaird Alannah Smyth |
| Company secretary | Alannah Smyth |
| Charity number | CHY15710 |
| Charities regulatory authority number | 20054878 |
| Company number | 371490 |
| Registered office and principal address | Second Floor Elm House Leopardstown Office Park Sandyford Dublin 18 |
| Auditors | Kieran Ryan & Co. Chartered Accountants and Statutory Audit Firm 20 Upper Mount Street Dublin 2 |
| Bankers | Bank of Ireland Lower Baggot Street Dublin 2 |
| Solicitors | HBMO Solicitors 12 Ely Place Dublin 2 |

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 30 June 2021.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice charities SORP (effective January 2015) in accordance with FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is Limited by Guarantee not having a share capital.

Principal Activities and Organisation Mission

The mission of 3T's (Turn The Tide of Suicide) is to help turn the tide of suicide through research, education and support.

The principal activities of the company are:

- *Awareness*: raising awareness of the issues of mental health, suicide and self-harm and of the help available for those in crisis;
- *Research*: funding innovative research projects to help fill the knowledge gap around suicide;
- *Education*: 3T's provides:
 - Suicide prevention training workshops
 - Mental health and suicide prevention literature, videos and online resources;
 - Sign-posting to services
- *Support*: 3T's partners and collaborates with other groups and organisations on mental health and suicide prevention activities and also provides funding support to organisations and groups working in the fields of suicide prevention and mental health;
- *Campaigning*: 3T's campaign and lobby for adequate funding to resource suicide prevention strategies calling on the Government to establish a Suicide Prevention Authority and for the establishment of 24/7 Crisis Centres to meet the needs of those in crisis through self-harm or suicidal behaviours. 3T's participates in campaigns co-ordinated by other organisations such as See Change / Green Ribbon, Mens Health Network and Mental Health Reform.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

Structure, governance and management

Structure

- 3T's is constituted as a Company Limited by Guarantee without a share capital. The purpose and objectives and how it conducts business are set out in its Constitution. This combined document is available upon request and is publicly available from the Companies Registration Office website (www.cro.ie).
- 3T's is registered with the Charities Regulator (registered charity No. 20054878) and meets the Regulator's annual reporting and other requirements.
- 3T's is committed to adopting the Charities Governance Code to ensure the effective management and control of our charity. 3T's has adopted the journey to compliance to ensure full accountability and transparency for the charity going into the future.
- 3T's is committed to best practice in fundraising and is fully committed to achieving the standards contained within the Charities Regulator's Guidance for Charitable Organisations on fundraising from the Public (the 'Guidelines').

The Guidelines exist to:

- improve fundraising practice;
- promote high levels of accountability and transparency by organisations fundraising from the public;
- provide clarity and assurances to donor and prospective donors about the organisations they support.

We, the directors of 3T's, have considered the guidelines and believe we meet the standards it sets out.

The following related documents are available to view or download on our website www.3ts.ie or can be obtained upon request from our office via email info@3ts.ie or telephone 01-2139905.

- Resolutions of 3T's board to adopt the charities regulator guidelines for charitable organisations on fundraising from the public
- The Charities Governance Code
- Donor Charter
- Public Compliance Statement
- Complaints and Feedback Procedures

For the year ended 30 June 2021, 3T's was registered with the following organisations:

- The Governance Code Registry
- Irish Charities Regulatory Authority (No.20054878)
- Charities Institute Ireland
- www.lobbying.ie
- The Wheel

Financial results

At the end of the financial year the charity has assets of €191,462 (2020, €197,930) and liabilities of €21,171 (2020, €21,279). The net assets of the charity have decreased by €6,360.

Directors and secretary

The directors who served throughout the financial year were as follows:

Noel Smyth
Bryan Lawlor
Nigel Kinnaird
Alannah Smyth

The secretary who served throughout the financial year was Alannah Smyth.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

Compliance with sector-wide legislation and standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. 3T's Company Limited by Guarantee subscribes to and is compliant with the following:

- GDPR (General Data Protection Regulations)
- The Charities Act 2009
- The Companies Act 2014
- The Charities SORP (FRS 102)

GDPR legislation came into effect in May 2018 and 3T's took steps to ensure that they were fully compliant with this new legislation.

3T's are committed to the principles inherent in the GDPR and particularly to the concepts of privacy by design, the right to be forgotten, consent and a risk-based approach. In addition, we aim to ensure:

- transparency with regard to the use of data
- that any processing is lawful, fair, transparent and necessary for a specific purpose
- that data is accurate, kept up to date and removed when no longer necessary
- that data is kept safely and securely.

Our privacy policy is available to view on www.3ts.ie or on request by email to info@3ts.ie.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

Chairperson's Report - Noel Smyth

Background

3T's was co-founded in 2003 by lawyer and businessman, Noel Smyth, psychiatrist Professor Kevin Malone of SVUH and UCD and Joseph McAvin of the Mater Foundation. At the time, suicide was a taboo subject, so 3T's set out to raise awareness of the issue and to help prevent future suicide deaths through a programme of research, education and support.

Since our foundation, much progress has been made but there's still a lot to do. Stigma has been reduced, yet it can still be a barrier to help-seeking for mental health issues. A lack of political will, lack of resources and lack of knowledge remain major obstacles to change.

More people die by suicide than die on our roads, yet only a fraction of the funding is spent on suicide prevention. Over the years, 3T's has been proactive and vocal, reflecting concerns about the impact of suicide on Irish society and the need for change in policy and resources at both national and community levels. We have campaigned for many years for the establishment of a Suicide Prevention Authority to adequately address the issue and more recently for the need for a 24/7 crisis centre for those in mental health crisis, an alternative to existing the existing option of A&E.

2020 saw unprecedented challenges to our physical and mental wellbeing as the spread of the coronavirus pandemic brought mental health very much to the fore of the national conversation. More people than ever before became aware of the importance of safeguarding our mental health.

3T's enjoys the support of organisations and individuals, including charity partners, and the tireless efforts of the many wonderful individual fundraisers who inspire us with their innovative approach to fundraising in support of 3T's.

We believe in collaboration and work closely with organisations in the voluntary sector, the business community and third level colleges. We are partners in Connecting for Life, the National Suicide Prevention Strategy. We are members of Mental Health Reform and support ongoing campaign activities. Our aim remains to help prevent future suicide deaths, through research, education and support.

Impact of Covid 19

The Covid 19 pandemic influenced 3T's activities throughout the year ended 30 June 2021. The impact of this extraordinary period on physical and mental health globally will be felt for years to come and our hearts go out to all families who lost loved ones during this time.

Prior to the coronavirus pandemic, deaths by suicide in Ireland were at their lowest rate in ten years. While the impact of the pandemic on mental health is evident, it will be around two years before we have confirmed statistics for suicide during this period.

Much of 3T's activities are face-to-face in nature, such as our Share the Load initiative with schools & colleges and our safeTALK Suicide Alertness for Everyone training. So, like everyone else, we had to adapt to the restrictions imposed on us by Covid, exploring how to connect with those who required our support and those who wished to support us. Uncertainties around restrictions put fundraising activities on hold or led to creative solutions to adapt to ever-changing circumstances.

In the latter half of 2020, with the arrival of new variants of coronavirus and the constantly changing regulations and guidelines, 3T's focus was firmly on communication. We worked to provide up to date and relevant information and content on suicide and mental health across our online channels, our website and social media. Although the strictest lockdown was behind us, group gatherings were still limited and so much had now moved online.

Like everyone else, 3T's had to adapt to new work practices, to do our best within the limitations imposed on us during this challenging time and we embraced these changes. But one thing that never changes is the need to look after our mental health and to look out for one another.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

In 2020 and 2021, this became a recognised priority the world over, second only to taking measures to avoid the virus itself. The impact of the coronavirus pandemic on levels of stress and anxiety across all age groups has become the topic of mainstream and social media.

Evidence from previous years tells us that the highest rates of self-harm are consistently seen in young people and this cohort have experienced unprecedented challenges during this period. We had already seen an increase in the use of highly lethal methods of self-harm in young people, while the age of onset of self-harm appears to be decreasing with younger children now engaging in self-harming behaviours. These children are at a greater risk of suicide later in life. The provision of support services for this age group is an area which requires greater focus and investment at statutory level.

3T's believe that too many lives are lost to suicide, and too many families and communities are devastated as a result. The coronavirus pandemic put a pause on many medical consultations. All face-to-face support groups and counselling came to a halt. Waiting lists for statutory services got longer. However, the pandemic has resulted in the introduction of some beneficial innovations. GP consultations were provided online where possible. Counselling and psychotherapy sessions went online. Voluntary groups and organisations also adapted to the online space providing support online for both groups and individuals. This resulted in a wider availability of services for those in need wherever they are in the country. Where previously those in isolated rural areas might not be able to access supports, they could now attend relevant peer to peer support groups or do face to face counselling. And whilst this did not suit everyone or every model, it is likely that this practice will continue into the future, as a supplementary option to in-person services. We welcome the choice that this development gives to service users and to those in need of support.

Suicide statistics

No CSO figures are available yet for suicides during 2020 or 2021. For 2019, the CSO records a figure of 421 deaths by suicide but this is still provisional, awaiting late registered deaths. This delay in data release is an ongoing issue which 3T's have consistently highlighted as access to real-time suicide figures is key to robust suicide prevention and intervention programmes.

Also, unlike many other countries, the Irish CSO does not include undetermined deaths or deaths where intentional self-harm is the underlying cause. This results in an acknowledged under-reporting of suicide deaths. Therefore, the number of probable and definite deaths would be higher if open verdict deaths were included.

Nevertheless, 3T's welcomes a recorded decline in deaths by suicide over the past decade prior to the pandemic. Only time will tell the legacy of this period on our mental health. We will, however, continue to highlight our concerns about transparency in the reporting of numbers dying by suicide and the 2-year delay in reporting final figures by the CSO. Given the potential impact of the coronavirus pandemic on Ireland's mental health, we believe that it is now more important than ever to address this delay in reporting and the related inaccuracies in suicide statistics.

Results

In the year ended 30 June 2021, 3T's had an income of €41,381 (2020, €85,206) and spent €47,741 (2020, €98,683). Income was generated solely through donations, charity partnerships, third party fundraising activities, dedicated 3T's activities and the company availed of government wage supports. €14,034, was incurred on staff salaries including government grants received, €73 on administration and €34,155 on promotional and educational support. The organisation availed of government wages supports totalling €19,866. The offices are rent free and other overheads are kept to a minimum.

Full results for the year are set out on page 17.

Reserves carried over from the previous year have enabled the development and delivery of innovative activities and educational programmes during the course of this accounting year.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

Board and staff

The board of directors is made up of four people, comprising Noel Smyth, Nigel Kinnaird, Bryan Lawlor and Alannah Smyth. Chairperson of the board is Noel Smyth. Company Secretary is Alannah Smyth.

The Directors and Secretary of 3T's are all voluntary and do not receive a salary for their work.

Decisions reserved for the board to make include:

- The company's strategic plans and annual operating budgets;
- Projects outside the scope of the strategic plan;
- Litigation;
- Appointment/removal of committee chairs and members;
- Appointment/removal of staff and approval of new staff positions;
- Appointment/removal of auditors;
- Approval of contracts with term exceeding one year or financial liability on 3T's exceeding €5,000;
- Annual review of risk and internal control.

Whilst the board of directors is ultimately responsible for 3T's and for the above list, certain duties and responsibilities are delegated from the board of directors to the manager or to a sub-committee and onward to staff. This includes implementation of the strategic plan, co-ordination of staff and volunteer resources, implementation of programmes, projects and supporting materials, liaison with service and other suppliers and other administrative duties. The manager is also responsible for the provision of regular reports and documents for consideration to the 3T's board and 3T's committee. From time to time, 3T's enters into partnerships and collaborations with other organisations on specific projects or specific work areas. These agreements are determined by a Memorandum of Understanding which is approved by the board of directors. If 3T's agrees to provide funding to any other charitable organisation, it first considers a detailed submission by the organisation and monitors funding and project progress thereafter. The charity first secures (often on a pro bono basis) tax, accountancy and legal advice prior to any contract or agreement being entered into by the charity.

Staff

The 3T's team is headed up by the Chairman, Noel Smyth, who also carries out an executive function on the day-to-day operation of the charity. 3T's has one permanent employee based in an office in Dublin 18, manager, Lise Alford. Lise reports directly to the Chairman with certain decisions reserved for the board. She is further supported by a small team of volunteers and third-party contractors, whom we thank sincerely for their input and their hard work on our behalf.

Activities

Research and Support

“Accessing Help for Self-Harm & Suicidal Behaviour in the Emergency Dept”: despite the challenges of the early lockdown of 2020, in July 2020, we were delighted to see the publication of the final report for Phase 1 of our 3T's research study in partnership with Trinity College School of Nursing and Midwifery “Accessing Help for Self-Harm & Suicidal Behaviour in the Emergency Dept”. This qualitative study focussed on the personal experiences of patients who presented at the ED with self-harm or suicidal behaviour over the preceding 5 years. Themes from this qualitative study revealed a need for a back-to-basics approach to patient care in the A&E for suicidal behaviours and self-harm and questioned the suitability of the ED for these patients. It is hoped that the recommendations that have emerged from the study will help inform improvements and changes to service provision into the future. Meanwhile, evidence from the research has helped inform practical information on our website and across our social media with tips and guidelines on attending A&E in such circumstances. Phase 2 of the research will commence in 2022 and will focus on Families and Carers of those presenting with Suicidal Behaviours or Self-Harm in the Emergency Department. It is hoped that ultimately this study will help inform how the emergency department experience can be improved for these service users.

**3T'S COMPANY LIMITED BY GUARANTEE
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FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

Education

Our safeTALK (Suicide Alertness for Everyone) Training takes place in a group setting and was therefore prohibited during this period under covid restrictions. Prior to the pandemic, 3T's provided safeTALK training to Colleges, businesses and to other statutory groups. During this restricted period, 3T's took steps to meet the continued demand for suicide prevention training and liaised with the National Office for Suicide Prevention (NOSP) to provide START Training to interested groups and individuals. START is part of the safeTALK suite of suicide alertness training developed by Living Works. Training is done by individuals online rather than in a group workshop setting. NOSP issued 127 START licences at our request during the year July 2020 to June 2021.

Awareness Raising Activities

One of our most successful awareness raising activities this year was our One Kind Word Campaign. Early in 2020 just before the pandemic hit, we had launched our "One Kind Word" campaign to highlight the importance of kindness to mental health. With the country in lockdown, this campaign was particularly relevant. As restrictions lifted somewhat during Summer 2020, the campaign remained relevant as kindness continued to be a byword for the times.

Collaboration

3T's is a partner on:

- See Change Green Ribbon Campaign:
During 2020 this campaign was delayed until the Autumn and was exclusively an online activity.
- Mens Health Week:
3T's sit on the planning committee for Men's Health Week with a focus on health promotion for men, both physical and mental health. Men's Health Week takes place in June annually and in 2021 was a virtual event with all activities online. The 2021 theme was "Make the Connections".
- Connecting for Life:
3T's are partners in the National Suicide Prevention Strategy.
- 50808 Crisis Textline Service - 3T's became a keyword partner for this new Crisis Textline service.

Fundraising

3T's receives no statutory funding and relies instead on its own fundraising activities and those of its third-party fundraisers and supporters, charity partnerships and corporate and private donations. We are privileged to have the support of a number of organisations and individuals fundraising on our behalf.

We appreciate the time and effort that our supporters put into these events and thank all who fundraised on our behalf over the course of the year.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

- *3T's Annual Golf Tournament:* due to Covid-19 restrictions, there was no golf tournament during the year July 2020 to June 2021 and instead launch was deferred to July 2021. However, as the tournament is so long established (since 2003), 3T's was delighted to receive the support of golf clubs, some of whom held charity days or made donations to 3T's as soon as restrictions allowed. In particular, 3T's would like to thank Mr. Michael Fetherston, owner of the K Club, for the welcome and support we received for one of the finals of our golf tournament and also to Mr. Eugene Kelly, Honorary Secretary and Mr. Andrew Whitelaw, General Manager, of Portmarnock Golf Club for their support and welcome to 3Ts' inaugural final in Portmarnock.
- *Food for Thought Food for Thought:* in what was the fifth year of this pop-up fine dining initiative, Chef Daniel Hannigan showed his creativity more than ever in adapting his offering to a fine-dining, eat-at-home dinner box offering called "Live with Love". This fundraiser took a huge amount of work but was well supported and a great success for Dan and the award-winning team of Chefs who came together to showcase new and established talent and raise awareness around Suicide and mental health.
- *Online Fundraising:* our thanks to all our supporters who took on online and other challenges. We even had a supporter who took on a Sober Year Challenge in January 2020, ending December of that year. Others included Birthday and other Facebook Fundraisers. Our sincere thanks to all concerned for helping keep our charity in funds during an exceptionally difficult year.

Charity Partnerships

Arekibo: A special mention to Arekibo Digital Consultancy who have continued to support our website as part of its CSR programme, providing expertise and advice which has helped ensure our website www.3ts.ie is a valuable and accessible resource for those in need of information regarding suicide and mental health.

Google Ad Grants: As a charity we are also in receipt of Google Ad Grants which provides advertising free of charge to 3T's.

Lobbying: government & political

Over the years, 3T's has lobbied Government and actively promotes the necessity for increased funding and better services to help prevent further loss of life through suicide. 3T's is registered with Lobbying.ie and adheres to its reporting requirements for all lobbying activity. Further details of 3T's lobbying activity are available in our return for the period on www.lobbying.ie. There was a nil return for this accounting year.

Chairman's summary

In Ireland, we have an excellent national suicide prevention strategy in Connecting for Life. The programmes, actions and resources outlined within Connecting for Life, if implemented, would undoubtedly to help reduce deaths by suicide.

The concern of 3T's is that so many of the statutory services and resources required to back up this policy are simply not there. Where services exist, waiting times and waiting lists are unacceptably long. The impact of the global pandemic on Ireland's health system has escalated this issue at a time when the nation's mental health is most severely tested. Unfortunately, for someone in suicidal crisis and their family, a 6-month wait can be 6 months too late. Our A&Es are operating at an over-capacity, with demand far exceeding resources. People presenting to our A&E with self harm or suicidal behaviours have a different set of requirements to those presenting with physical ailments, no matter how serious. Of those who present in our A&E with Self-Harm, 13% will leave before any treatment recommendations are made. This was borne out in our research with Trinity College referred to above and is not acceptable. Statutory services rely too heavily on voluntary organisations to meet the shortfall in services. Government has a responsibility to meet these needs and to provide alternative options such as a 24/7 Mental Health ED or crisis centre to run alongside every ED in the country.

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

As we face into the unknown impact of this pandemic on the mental health of the country, now is the time for the people of Ireland to hold our Politicians to account on their general indifference to the issue of suicide prevention. In both General and Local Elections of recent years, all parties have claimed that suicide prevention, suicide bereavement and all associated issues, are a priority. Now that the pandemic has shone a spotlight on mental health more than ever before, now is the time to build on this and to ask our politicians to address this.

Despite improvements and innovations, as a country with a reputation for caring for others, Ireland is still failing in the area of mental health.

3T's are happy to work with any interested groups or organisations to help bring about this change.

Principal Risks and Uncertainties

In the opinion of the directors, there are no significant risks or uncertainties impacting the company.

Post Balance Sheet Events

The Covid-19 pandemic continues to cause disruption to both national and worldwide economies, with many businesses continuing to have government restrictions imposed on them in order to curb the spread of the virus. However, the roll out of vaccines against Covid-19 is well underway globally, particularly in the developed world, with Ireland expecting to have the vast bulk of its adult population vaccinated by the Autumn of 2021. The lifting of government restrictions in Ireland commenced in the summer of 2021 and the majority of restrictions previously imposed are now fully lifted.

The directors continually monitor both the financial and non-financial impacts of the virus on the company, keeping reasonable safeguards in place as required.

Auditors

The auditors, Kieran Ryan & Co. Chartered Accountants and Statutory Audit Firm, have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Taxation status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Statement on relevant audit information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Second Floor, Elm House, Leopardstown Office Park, Sandyford, Dublin 18.

Approved by the board of directors on 29 April 2022 and signed on its behalf by:

Noel Smyth
Director

Bryan Lawlor
Director

**3T'S COMPANY LIMITED BY GUARANTEE
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

The directors are responsible for preparing 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 charity as at the financial year end date and of the net income or expenditure of the charity 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 apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of directors on 29 April 2022 and signed on its behalf by:

Noel Smyth
Director

Bryan Lawlor
Director

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF 3T'S COMPANY LIMITED BY GUARANTEE**

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of 3T's Company Limited by Guarantee for the financial year ended 30 June 2021 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 30 June 2021 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly 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 described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We do not believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for an 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 charity'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 course of 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 3T'S COMPANY LIMITED BY GUARANTEE**

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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the 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 charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual 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 complied with by the company. 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 set out on page 13, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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 charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the charity financial statements in accordance with ISAs (Ireland) and to issue an Auditor's Report, however, because of the matters described in the basis for disclaimer of opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 16, which is to be read as an integral part of our report.

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

Our report is made solely to the charity'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 charity'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 any responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Bennett

For and on behalf of

Kieran Ryan & co.

Chartered Accountants and Statutory Audit Firm

20 Upper Mount Street

Dublin 2

Date: 29 April 2022

**3T'S COMPANY LIMITED BY GUARANTEE
APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement 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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 charity'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 charity 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.

3T'S COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

| | Notes | Unrestricted Funds 2021 € | Total 2021 € | Unrestricted Funds 2020 € | Total 2020 € |
|---|-------|------------------------------------|--------------------|------------------------------------|--------------------|
| Incoming resources | | | | | |
| Activities for generating funds | 4.1 | 41,381 | 41,381 | 85,206 | 85,206 |
| Resources expended | | | | | |
| Raising funds | 5.1 | 47,741 | 47,741 | 98,683 | 98,683 |
| Net incoming/outgoing resources before transfers | | (6,360) | (6,360) | (13,477) | (13,477) |
| Gross transfers between funds | | - | - | - | - |
| Net movement in funds for the financial year | | (6,360) | (6,360) | (13,477) | (13,477) |
| Reconciliation of funds | | | | | |
| Balances brought forward at 1 July 2020 | | 176,651 | 176,651 | 190,128 | 190,128 |
| Balances carried forward at 30 June 2021 | | <u>170,291</u> | <u>170,291</u> | <u>176,651</u> | <u>176,651</u> |

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the board of directors on 29 April 2022 and signed on its behalf by:

Noel Smyth
Director

Bryan Lawlor
Director

3T'S COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 30 JUNE 2021

| | Notes | 2021 € | 2020 € |
|---|-------|-----------------|-----------------|
| Fixed assets | | | |
| Tangible assets | 9 | 7,604 | 1,734 |
| Investments | 10 | 100 | 100 |
| | | <u>7,704</u> | <u>1,834</u> |
| Current assets | | | |
| Debtors | 11 | 39,690 | 30,959 |
| Cash at bank and in hand | | 144,068 | 165,137 |
| | | <u>183,758</u> | <u>196,096</u> |
| Creditors: amounts falling due within one year | 12 | <u>(21,171)</u> | <u>(21,279)</u> |
| Net current assets | | <u>162,587</u> | <u>174,817</u> |
| Net Assets | | <u>170,291</u> | <u>176,651</u> |
| Funds | | | |
| Unrestricted designated funds | | <u>170,291</u> | <u>176,651</u> |
| Total Funds | | <u>170,291</u> | <u>176,651</u> |

Approved by the board of directors on 29 April 2022 and signed on its behalf by:

Noel Smyth
Director

Bryan Lawlor
Director

3T'S COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

| | Notes | 2021 € | 2020 € |
|--|-------|-----------------------|-----------------------|
| Cash flows from operating activities | | | |
| Net movement in funds | | (6,360) | (13,477) |
| Adjustments for: | | | |
| Depreciation | | 588 | 230 |
| | | <u>(5,772)</u> | <u>(13,247)</u> |
| Movements in working capital: | | | |
| Movement in debtors | | (8,731) | 13,099 |
| Movement in creditors | | (144) | (15,304) |
| | | <u>(14,647)</u> | <u>(15,452)</u> |
| Cash flows from investing activities | | | |
| Payments to acquire tangible assets | | (6,458) | (1,765) |
| | | <u>(6,458)</u> | <u>(1,765)</u> |
| Net increase in cash and cash equivalents | | (21,105) | (17,217) |
| Cash and cash equivalents at 1 July 2020 | | 165,106 | 182,323 |
| | | <u>165,106</u> | <u>182,323</u> |
| Cash and cash equivalents at 30 June 2021 | 17 | 144,001 | 165,106 |
| | | <u><u>144,001</u></u> | <u><u>165,106</u></u> |

**3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

1. General information

3T's Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Second Floor, Elm House, Leopardstown Office Park, Sandyford, Dublin 18 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

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 charity's financial statements.

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102 and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Statement of compliance

The financial statements of the charity for the financial year ended 30 June 2021 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Incoming resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

**3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

continued

Resources expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

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 or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

| | | |
|----------------------------------|---|---------------------|
| Fixtures, fittings and equipment | - | 33.3% Straight line |
| Website development | - | Nil |
| Artwork | - | Nil |

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related withholding tax is recognised in the income and expenditure account in the year in which it is receivable.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Grants receivable

Capital grants received and receivable are treated as deferred income and amortised to the Summary Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Summary Income and Expenditure Account when received.

Research and development

Research expenditure is written off to the income and expenditure account in the financial year in which it is incurred.

Development expenditure is written off in the same financial year unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the charity is expected to benefit.

3. Provisions available for audits of small entities

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

continued

| | | | | | |
|---------------------------------------|--|----------------------------|--------------------------|-----------------------|----------------|
| 4. Income | | | | | |
| 4.1 Operating activities | | Unrestricted Funds € | Restricted Funds € | 2021 € | 2020 € |
| | Voluntary income | 41,381 | - | 41,381 | 50,435 |
| | 3T's dedicated activities | - | - | - | 34,771 |
| | | <u>41,381</u> | <u>-</u> | <u>41,381</u> | <u>85,206</u> |
| 5. Expenditure | | | | | |
| 5.1 Raising funds | | Direct Costs € | Other Costs € | Support Costs € | 2021 € |
| | Management, administration and governance costs | 47,741 | - | - | 47,741 |
| | Cost of generating funds | - | - | - | 42,632 |
| | | <u>47,741</u> | <u>-</u> | <u>-</u> | <u>98,683</u> |
| 6. Net incoming resources | | | | 2021 € | 2020 € |
| | Net incoming resources are stated after charging/(crediting): | | | | |
| | Depreciation of tangible assets | | | 588 | 230 |
| | Research | | | 22,483 | - |
| | Grants receivable/ received | | | <u>(19,866)</u> | <u>(4,551)</u> |
| 7. Investment and other income | | | | 2021 € | 2020 € |
| | Government Covid wage supports | | | 19,866 | 4,551 |
| | VAT refund - Charity scheme | | | 521 | - |
| | | | | <u>20,387</u> | <u>4,551</u> |

During the year ended 30 June 2021, the company availed of Government Covid wage supports made available by the Revenue Commissioners in response to restrictions imposed on activities to combat the spread of Covid-19. The wage supports are included above.

3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

continued

8. Employees and remuneration

Number of employees

The average number of persons employed during the financial year was as follows:

| | 2021 Number | 2020 Number |
|----------------|----------------|----------------|
| Administration | 1 | 1 |
| | <u>1</u> | <u>1</u> |

This does not include directors who volunteer their time and are unpaid as detailed in the Directors Annual Report.

The staff costs comprise:

| | 2021 € | 2020 € |
|----------------------|---------------|---------------|
| Wages and salaries | 30,991 | 30,736 |
| Social welfare costs | 2,909 | 2,608 |
| | <u>33,900</u> | <u>33,344</u> |

9. Total

| | Fixtures, fittings and equipment € | Website development € | Total € |
|-------------------------------|---|-----------------------------|---------------|
| Cost | | | |
| At 1 July 2020 | 3,663 | - | 3,663 |
| Additions | - | 6,458 | 6,458 |
| | <u>3,663</u> | <u>6,458</u> | <u>10,121</u> |
| At 30 June 2021 | 3,663 | 6,458 | 10,121 |
| Depreciation | | | |
| At 1 July 2020 | 1,929 | - | 1,929 |
| Charge for the financial year | 588 | - | 588 |
| | <u>2,517</u> | <u>-</u> | <u>2,517</u> |
| At 30 June 2021 | 2,517 | - | 2,517 |
| Net book value | | | |
| At 30 June 2021 | <u>1,146</u> | <u>6,458</u> | <u>7,604</u> |
| At 30 June 2020 | <u>1,734</u> | <u>-</u> | <u>1,734</u> |

3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

continued

10. Investments

| Investments | Group and participating undertakings |
|-----------------------|---|
| Cost | € |
| At 30 June 2021 | 100 |
| Net book value | |
| At 30 June 2021 | 100 |
| At 30 June 2020 | 100 |

The financial asset comprises of 100% of the issued share capital of €1 of lLife Suicide Prevention Limited, which is operating in Ireland and its registered office at Second Floor, Elm House, Leopardstown Office Park, Sandyford, Dublin 18.

11. Debtors

| | 2021 | 2020 |
|--------------------------------|---------------|---------------|
| | € | € |
| Government wage supports | 13,655 | 4,551 |
| Sundry debtors | 23,005 | 23,005 |
| Prepayments and accrued income | 3,030 | 3,403 |
| | <u>39,690</u> | <u>30,959</u> |

Amounts owed by subsidiary undertakings are interest-free and repayable on demand.

12. Creditors

| Amounts falling due within one year | 2021 | 2020 |
|---|---------------|---------------|
| | € | € |
| Bank overdrafts | 67 | 31 |
| Trade creditors | 1,119 | 3,027 |
| Amounts owed to group companies | 17,453 | 17,453 |
| Taxation and social welfare costs (Note 13) | 2,532 | 768 |
| | <u>21,171</u> | <u>21,279</u> |

13. Taxation and social welfare

| | 2021 | 2020 |
|-------------------|--------------|------------|
| | € | € |
| Creditors: | | |
| VAT | - | 521 |
| PAYE / PRSI | 2,532 | 247 |
| | <u>2,532</u> | <u>768</u> |

**3T'S COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021**

continued

14. Reserves

| | 2021 | 2020 |
|--------------------------------|----------------|----------------|
| | € | € |
| At the beginning of the year | 176,651 | 190,128 |
| Deficit for the financial year | (6,360) | (13,477) |
| | <u>170,291</u> | <u>176,651</u> |
| At the end of the year | <u>170,291</u> | <u>176,651</u> |

15. Status

The charity is Limited by Guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

16. Related party transactions

At 30 June 2021, Corundum Investments Unlimited Company, a related company by way of directors in common owed 3T's €23,005 (2019: €23,005). This balance is fully recoverable and payable on demand.

17. Cash and cash equivalents

| | 2021 | 2020 |
|------------------------|----------------|----------------|
| | € | € |
| Cash and bank balances | 144,068 | 165,137 |
| Bank overdrafts | (67) | (31) |
| | <u>144,001</u> | <u>165,106</u> |
| | <u>144,001</u> | <u>165,106</u> |

18. Post-balance sheet events

The Covid-19 pandemic continues to cause disruption to both national and worldwide economies, with many businesses continuing to have government restrictions imposed on them in order to curb the spread of the virus. However, the roll out of vaccines against Covid-19 is well underway globally, particularly in the developed world, with Ireland expecting to have the vast bulk of its adult population vaccinated by the Autumn of 2021. The lifting of government restrictions in Ireland commenced in the summer of 2021 and the majority of restrictions previously imposed are now fully lifted.

The directors continually monitor both the financial and non-financial impacts of the virus on the company, keeping reasonable safeguards in place as required.

19. Approval of financial statements

The financial statements were approved and authorised for issue by the Board of Directors on 29 April 2022.